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PLAY METER

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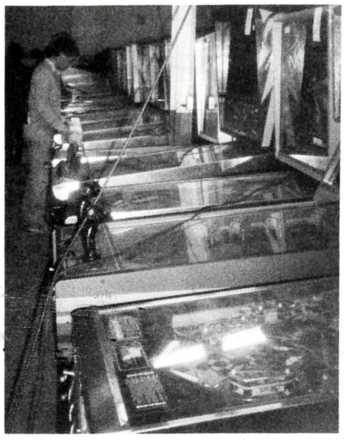

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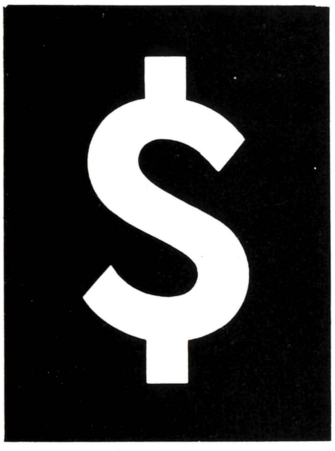

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FEATURES

Industry Trends Surface at Hanson Auctions **8**

This month marked the 50th regularly scheduled auction at Hanson Distributing's Warren, Mich. office. Hanson can tell a lot about the industry by what people are buying at auctions. Hanson's Jeff Neumann says that operator confidence in new pins has resulted in older pins being rotated off routes and onto the auction block. Something that began as a necessary vehicle for operators to dispose of used equipment, is now an established tradition.

Updates on Tax Laws **20**

The tax laws are on just about everyone's minds right now in these weeks before federal income tax forms are due. This section is a compilation of several articles to familiarize you with various tax subjects. Following the Updates on Tax Laws by operator/accountant Jeff Rosenthal are articles on S-corporations, transferring your business to the kids, and keeping good records.

Touring the French Quarter with Bonnie and Valerie **50**

The ACME expo is only weeks away and this article is to entice you to the show with the lure of the French Quarter in New Orleans. It's unique, quaint, interesting, and yes, FUN! Following the tour is an article by New Orleans' own Louis Boasberg on his favorite restaurants so you can begin planning your New Orleans evenings.

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Cover: Artwork by Bally Sente (see cover story on page 7)

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Up Front

"It was as true...as turnips is. It was as true...as taxes is. And nothing's truer than them."

--Charles Dickens in David Copperfield--

Have you been a grouch around the office lately, growling at your most efficient secretary for no reason? Is your hair thinning a little more from stress and worry? Have you been searching through your suit pockets for receipts you put there for safe keeping? Did your Cub Scout Master (who happened to be a good attorney) get hired by the IRS, leaving you in a lurch? Has your accountant become the most important person in your life? Has H&R Block been advertising on TV more than McDonalds?

Aha! It must be tax time. It's that time of year when no matter what happens, no matter how busy we are, no matter how much we dread it, April 15 is lurking right around the corner to spring unexpectedly, as if we didn't know it was coming, and sometimes drastically change our plans. That dream vacation we had been saving for may stay a dream and the money used to pay taxes. "I can't wait for that new car" may become "I wish we could have gotten the car instead of paying taxes." The expansion of businesses is put on hold.

UGHHHHH! How can we go through this torture every year?!

Alas, no matter how it raises blood pressures or brings out the worst in all of us, April 15 is that dreaded day our taxes are due in to Uncle Sam, who is very unforgiving if late. I'm sure many of you swore on your mothers' graves that this year would be different; that this year you would not be one of those people interviewed at the post office at one minute until midnight on April 15 by a sadistic TV newsman who invariably asks, "How do you feel about waiting in line to have your taxes postmarked by April 15?" or "Could you tell us why you waited so long, didn't you know that April follows March?" Of course, there are always those extremely organized types who by the start of the business day of the new year actually know where to put their hands on everything their accountant needs to do their taxes. Personally, I don't know any of them.

Just as sure as John Marshall was that "The power to tax involves the power to destroy," I think Plato, back in 300 B.C. had a vision of what lay ahead when he said, "When there is an income tax, the just man will pay more and the unjust less on the same amount of income." Franklin Roosevelt agreed centuries later when he said in a tax veto message in 1944, "It is not a tax bill but a tax relief bill providing relief not for the needy but for the greedy."

The new tax laws are proving to be a nightmare. If the new W-4 Form is any indication of what the new income tax forms will be...well, I hope someone knows what's going on.

As you glance through this issue, you will see a myriad of articles on the new tax laws. Every article will certainly not apply to every business, but there are some interesting facts and tidbits of information that could very well save you money on your taxes.

If you would like some more information on any of the articles, the writer's address is at the bottom of the article and he would be willing to be of further assistance. Also, if you have found some useful tax tips that could benefit some of your fellow operators, please let me know. I would be glad to print any helpful information.

I hope we will be useful during this dreaded deed and best of luck on your taxes. As Benjamin Franklin once observed, "in this world nothing is certain but death and taxes." And I might add that at least we know when taxes are due.

Valerie Cognevich

Valerie Cognevich
Editor

GET YOUR ROUTE IN SHAPE WITH HARDBODY!

To look like the well-honed machine on the cover of this issue, you only need to develop a lifestyle that combines resistance training with free weights and equipment, alternate it with aerobic exercises of jogging, cycling and racquetball, and sustain it all with an underpinning of a high protein and carbohydrate diet.

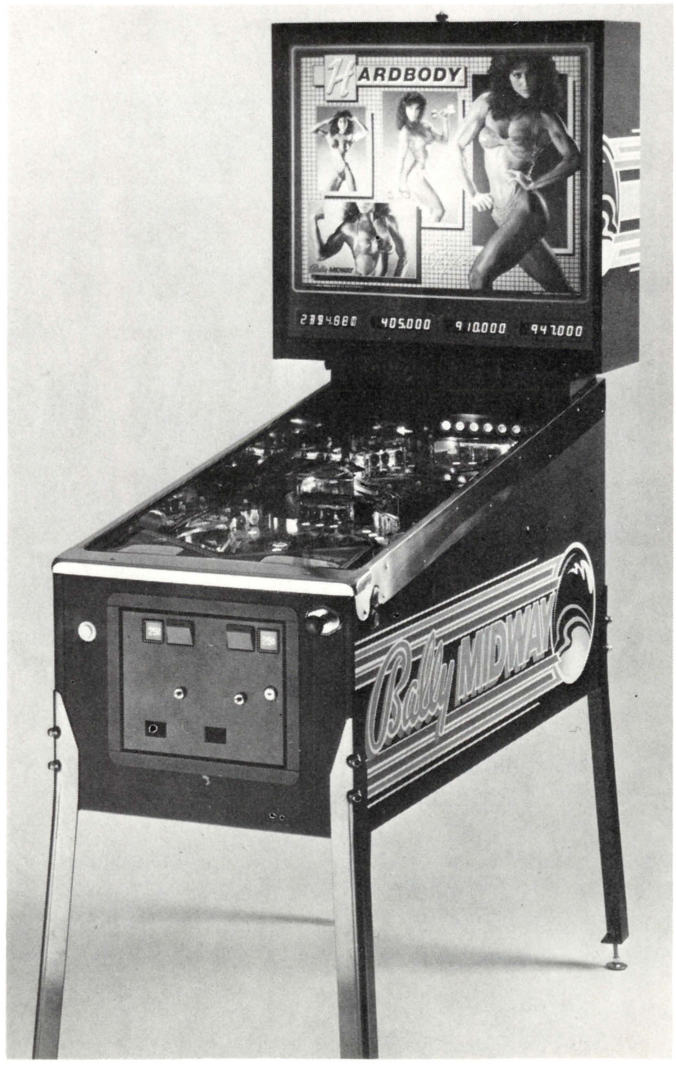
Not easy you say? Right! Well, that's the all-out style of Rachel McLish, a two-time Ms. Olympia--the most prestigious title in women's body building competition. That's why Rachel is seen everywhere--on TV; in health/diet publications; on the fitness training circuit; on magazine covers; and in her own book, *Flex Appeal* (Warner books, 1984). From her roots in the sport of body building, she has emerged as the premier figure in the area of muscle fitness and health.

Rachel earned her first Ms. Olympia title in 1980, after a successful progression through local, state, regional, national, and international events. She won the title two years later, just as the fitness phenomenon began to mature, and she is now firmly entrenched as a highly respected and valued commodity in the growing marketplace of recreation and leisure-time activities.

Because of the impressive credentials, Bally Midway perceives Rachel as the archetypical *Hardbody*, the title given to its new pinball being introduced in March at the ACME show in New Orleans. Rachel is represented on the backglass of this pinball in four poses that feature her doing what she does best--displaying a well-developed physique.

Hardbody converts the strategies of body building onto an automated, electronic playfield and provides a vicarious trip to the club. "While translating interactive sports into electronic games has a long history, we think this is the first time body building has been so interpreted," said Steve Blattspieler, vice president of sales for Bally Midway. "We've made it as real as possible. With Rachel on the backglass as motivation, the player attempts to exercise specific parts of the body. There are four workout stations: arms/shoulders, back, legs, chest, and abdomen. When you complete one set of each station, you qualify for being one step closer to tournament victory."

With the emphasis today on how to stay fit, Bally's body building in a less painful format will undoubtedly educate and familiarize those about to venture onto the straps, pulleys, weights, and wheels as well as provide a high level of entertainment and release to those already so indoctrinated. The initial test results are absolutely phenomenal," said Blattspieler as he challenges each operator to get his route collections in shape with *Hardbody*!



Industry trends surface at Hanson auctions

BY BONNIE THEARD

Auctioneer Gary Berry starts the bidding at 11 a.m. He and Neumann review equipment in advance.

Hanson Distributing of Warren, Mich. (formerly Mt. Clemens) completed its 50th consecutive monthly auction on Saturday, February 7, marking the longest running, regularly scheduled auction by any full-line major distributor.

Jeff Neumann, regional vice president of Hanson, has directed the auctions for over a year and finds that pins are the best sellers right now. "The strength of the pin market is seen at our auctions," said Neumann. "For a year to a year-and-a-half, used pins moved up in value. People ask me, 'If pins are so hot, how come there are so many used ones?' There was a shortage of good used pins in the past, but now operators are really convinced pins are back.

There are good new pins being made now garnering good income, and the resurgence in terms of collections mean older games are rotated off the route and available for resale."

Neumann noted that one Detroit operator bought 20-30 of a particular issue pin and as a result there were 20-30 used pins moved off his route.

He explained that "you can still tell the kit market is exceptionally strong by the high resale value, relative to a year ago, of quality used equipment made by Williams and Atari. Both are high in demand. Williams games, with only two exceptions, were horizontal and converted well to *World Series*, for example. Atari games were almost all vertical and those are sought out for vertical monitor kits.

"We knew when the Nintendo UniSystem really started to take off because we went from having 14 *Donkey Kong* games in an auction to two, and they went from being $80 or $90 pieces to $200 pieces. The luster is coming off now and the *Donkey Kong* price is around $120-$130."

Hanson's auctions feature all types of equipment, including video games, pool tables, pinball, jukeboxes and cigarette machines; occasionally kiddie rides, bowlers and shuffleboards. "We've already had used cranes, too," said Neumann. "Operators may have lost a location and want to sell a crane, or have decided go with one particular crane after trying more than one model. Operators like to run the same manufacturer's product and stock parts for them. As new improvements are made in cranes, there may be more being resold."

Pinballs are top sellers at Hanson's auctions.

TYPICAL AUCTION

On auction days, doors open at 9:30 a.m. to allow an hour and a half for product inspection before the auction begins at 11 a.m. "We want an operator to be able to look at the game and feel comfortable when he buys," said Neumann. "If it doesn't power up, we want him to know that it needs work. Everything is sold as is and where is." Hanson's new facility a better display area and arrangement for games--no narrow aisles or crowded conditions.

For known customers Hanson accepts company checks for equipment; otherwise cashiers checks, bank money orders or greenback American. A 25 percent deposit is required the day of the auction with the balance due the following Tuesday. All games must be picked up the next day, Wednesday.

"Basically," said Neumann, "the auction is a service to the customers who do business with us. It gives them a chance to turn older games into cash and space. Customers may apply the amount received from the sale of games to their account."

All games are brought in on consignment. An operator places a minimum price on equipment, then receives a receipt with his name, serial number and name of the game plus manufacturer's name. Neumann and the operator both sign this receipt. The operator is guaranteed his price and any amount above that goes to Hanson.

Neumann has yet to see a pattern or track in the auctions--it depends on the crowd, the mood and variables such as weather conditions. Usually 120-150 pieces are up for sale. Any equipment that does not get a bid is passed and held for the next auction where it may sell for $250.

Often games brought in during the month for auction are sold before the event to other operators who bring games in for service or stop by to purchase parts. On a given day two or three operators may do all of those functions.

IMPULSE SALES

It's an impulse item," explains Neumann, "or an operator is looking for a game that had a very low production run during the boom. He can put one on his route and get four weeks in a location, move it

five or six times, make a good profit, bring it back and probably sell it again for a few hundred dollars. Also, he may walk in and say, 'That's the game Joe's Bar asked me about two months ago. I haven't been able to find one. Now I can have one that's cheap, give it to Joe and keep him off my back.'"

Auctions were born of necessity. According to Neumann, "In the post boom operators were loaded with tons of equipment and no distributors were taking trade-ins because the resale value was dropping like a stone. That's changed now in that distributors will pay cash for or take trade-ins on good, late model equipment.

"However, Hanson is the only distributor in the country that would take 20 *Asteroids*, or five *Asteroids*, five *Space Invaders*, two *Moon Cresta's* and a couple of *Space Firebirds* and we could sit down and say, 'Well, in the auction you'll wind up with $600-$700, so we'll ball-park it and let you take a $600-$700 game out right now without paying for it, even if you don't have an established account with us,' because in the auction we know we'll get close to that. In the end I might owe you $10 or you might owe me $50 when we sell the equipment. It's collateral.

"Some of the games are so old they're new. I have operators doing $80 a week on *Asteroids* in some locations. They put it back out and the kids that are playing it never saw it before. To them it's new."

Doors open at 9:30 a.m. for over an hour of equipment inspection.

Jeff Neumann by Bally Sente's *Street Football.*

Neumann disagrees with those who feel that the home video market hurts coin-op. "Home video introduces game playing to youngsters at an early age," he commented. "I think home video helps coin-op. It makes youngsters pre-disposed to playing games. They won't stay home for their entertainment. When a kid goes to an arcade he's there to play the games, there's no doubt about it, but he's also there to interact socially with his peer group."

Neumann has been in the coin-op industry for 11 years. His company, Play It Again, that specialized in auctions and used equipment, was acquired by Hanson in October, 1985. Prior to Play It Again he was in charge of three Michigan branches of World Wide Distributors.

From the distributor standpoint, does he have any predictions for the rest of 1987? "The pin market will continue to be very strong," he immediately replies. "And manufacturers will continue to build multiple player games, especially three-and four-player games with buy-in features and control panels that are much more difficult to build and knock-off. In terms of the kit market, system kits such as those by Cinematronics, Sente and Nintendo are good investments because they are not a one-time shot, but the purchase of something that will have life down the road two or three years."

Hanson's new headquarters are located at 24920 Gibson Drive, Warren, MI 48089, (313) 756-6500.

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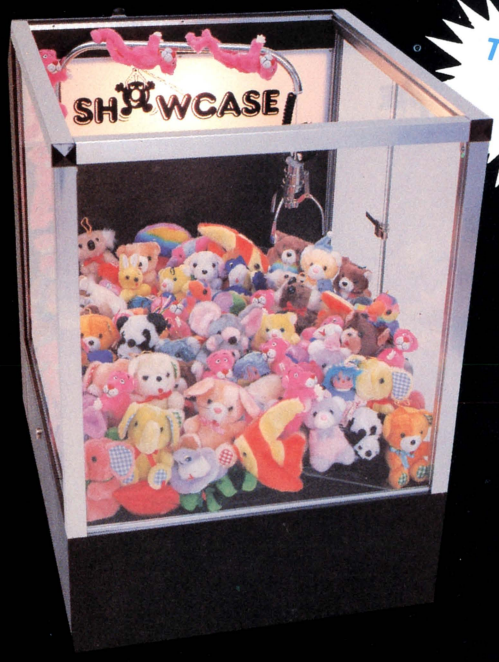

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NEWS

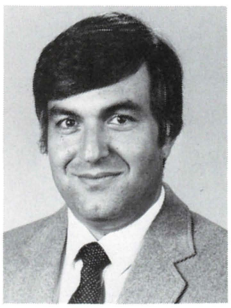
Bally's Larry Morgan

BALLY MIDWAY NAMES VP, MANUFACTURING

Larry J. Morgan has been appointed vice-president of manufacturing at Bally Midway. His responsibilities include purchasing, material control, quality control, shop operation, and facilities. Morgan comes to Midway from Bally Diemasters, a Bally service division that manufactures dies, metal stamping, and fabrications at two facilities in Elmhurst, Ill. Morgan was president of the division.

KONAMI PRESIDENT RESIGNS

Ben Har-El has resigned as president of Konami Inc., the wholly owned subsidiary of Konami Industry Co., Ltd. Kagemasa Kozuki, the president of the Japanese parent corporation, will fill the position, taking what Konami calls "an active role in the management of the U.S. company."



Ben Har-El

A new board of directors was also named for Konami Inc.: Fumihiro Hishikawa (chairman), Kozuki (president), and Kiyoshi Mizumaki (executive director/vice-president).

U.S. GAMES DEBUTS FIRST PRODUCT

As if to show that "you can't keep a good man down," Michael Pace is back on the scene. His Atlanta-based U.S. Games has introduced its first product, *Super Duper Casino,* a multiple conversion board for countertop videos. The package offers three poker games--*Draw Poker, Black Jack,* and *One-on-One*--and a word-and-phrase identification game, *Wizard of Words,* in a single replacement board. Each game has enhancements "never before available in countertop games," U.S. Games says.

Pace designed *Super Duper Casino* with the help of a staff that includes design engineer Randy Jarrett and design specialist Les Horn. Both worked with Pace at Digital Controls, where Pace had designed his mega-hit *Little Casino.*.

MERIT NEWS

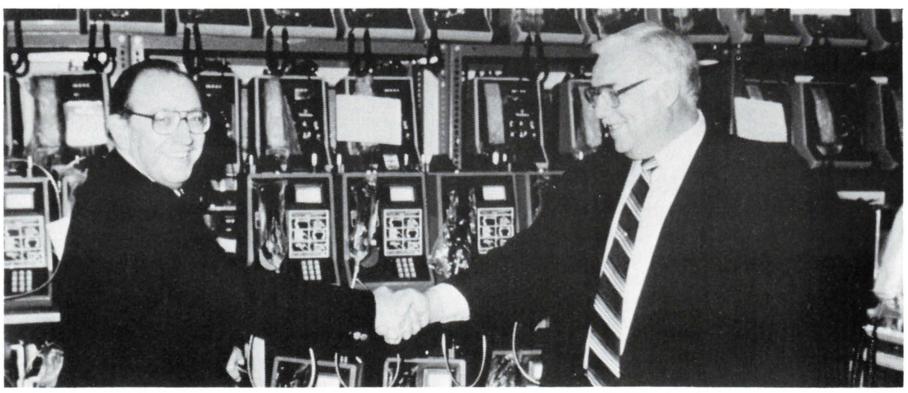
Merit Industries, Inc., is releasing an "easily installed retrofit kit" that will add cricket and baseball to all of its games. The kit is called *Crick-kit* and features a "high-visibility scoring panel." Also available is a new catch-ring--one that's "retrofittable"--for the outside of the targets.

In other news, Merit announced that in December, U.S. District Judge George N. Leighton issued an order that granted Nomac's motion for summary judgment on Arachnid's infringement claim. A Merit press release quoted the order as saying: "In this case, it is clear that *Pub Time Darts* does not infringe on Arachnid's patent in that its target plates project outwardly from their supporting cup, rather than being spaced inwardly within the cup."

Merit says the segments and target assembly used in *Pub Time Dart* games are the same used in *Bull Buster Dart* games.

NORTH CAROLINA FIRM SHIPS PAY TELEPHONES

Payphone of America, which has contracted with Standard Electrica, ITT, to represent the ITT pay telephone in the continental United States, received its first shipment of phones in December and has begun shipping them to distributors. Payphone says ITT can produce approximately 3,500 telephones a month.



ITT's L. Martinez (left) and Payphone of America's Bill Hauser.

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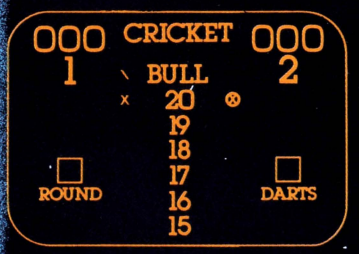
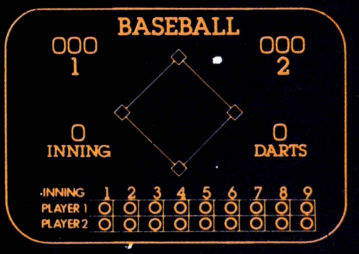


BASEBALL



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NEWS

AIR HOCKEY CHAMPIONSHIPS SET FOR APRIL

The 1987 U.S. Air Hockey Championships are scheduled for April 4-5 in Houston. The event will be held at Scoreboard, a sports bar and gameroom, and winners will take home a total of $5,000 in cash and prizes. Top contenders include current national champion Mark Robbins; winner of the '86 Spring Nationals Robert Hernandez; and four-time champion Bob Dubuisson. Patricia Nale will be looking for her third consecutive women's title. Among the sponsors for the event are Dynamo Corporation, Professional Air Table Hockey, the U.S. Air Table Hockey Association, and Scoreboard.

GURECKIS, MEADOWS WIN IN POOL LEAGUE FINALS

John Gureckis, of South Daytona, Fla., and Sandy Meadows, of Cincinnati, took first place in their divisions in the Busch Pool League National Singles Championship, held December 5 and 6 in Chicago. Gureckis took home $10,000 for his finish in the men's division, and Meadows took home $7,000 for first place in the women's division. In all, 96 amateur pool players from across the country earned berths in the championship by staving off elimination in local and regional tournaments. The total purse for the Chicago finals was $100,000.

ATARI ANNOUNCES CONTEST WINNERS

Atari has announced the Grand Prize winners of its *Gauntlet II* Player Quest Contest. Kelly Henning, 26, of Elgin, Fla., won first prize of $5,000 in series EE U.S. savings bonds. Darren Moore, 14, of Abilene, Tex., won the $2,000 second prize. Four other players received savings bonds whose value ranged from $400 to $1,400.

Players had to enter the game's Secret Room and learn to complete a special task before they could be given a Secret Code that qualified them for the contest. Atari says it received 418 valid entry forms from 349 contestants across the United States and Canada. The names of the six Grand Prize winners were then drawn from those entries. All of the players who sent in entry forms received an official *Gauntlet II* Player Quest t-shirt.

KRAMER EXPANDS STAFF, PRODUCT LINE

In an effort to better service its markets, Kramer Manufacturing Company has upped the number of direct regional sales managers on its staff to four. The new arrangement includes the West Coast, the Northeast Region, the Central Region, and the Southeast Region.

Kramer also announced the expansion of its facilities to handle its Kramer Krane product line, which includes the *Gum Ball Krane,* the *Kramer Mini Crane,* the Model 2000 (upright and countertop), and a gum ball dispenser that Kramer says fits all cranes. Kramer Manufacturing also markets *Trivia Madness,* a trivia game available in upright, countertop, sit-down, and kit.

BULLSHOOTER II KITS AVAILABLE

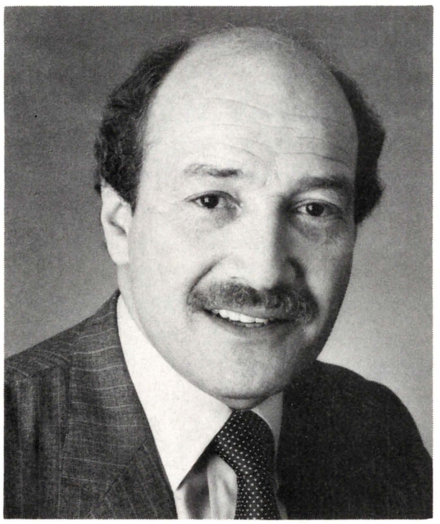
Qualifying kits for the 1987 $50,000 Bullshooter II National Grand Tour *English Mark Darts* National Championship finals are now available from Arachnid, Inc. The kits contain, among other things, promotional materials for the tournament, 12 free entry certificates, and information on how to award the certificates.

Operators with a membership in the *Bullshooter* magazine can receive up to three kits. Those with more than one membership can receive as many as six kits.

The third of five regionals was held January 17 and 18 in Portland, Ore. This year's finals (May 23-25) will be held at the Rosemont Ramada Inn near O'Hare Airport, outside of Chicago.

SEGA BUYS ARCADE CHAIN

Sega Enterprises has acquired, for an undisclosed amount, Time-Out Family Amusement Centers Inc., a chain of 74 arcades in 15 states, the District of Columbia, and Puerto Rico. The transaction was finalized December 30. Time-Out will operate under the control of Sega of America, a subsidiary of Japan's Sega Enterprises, but will continue to use the Time-Out name.



Arnold Kaminkow

Time-Out Family Amusement Centers was founded in 1971 by Tico Bonomo, who opened five amusement centers in regional shopping malls that year. Bonomo says Time-Out, whose revenues exceeded $23 million in 1986, plans to double its sales over the next three years and will be "very acquisition-minded." The purchase will make Sega the third largest arcade chain in the U.S. Sega is already one of the largest operators in Japan. Time-Out, ironically, had purchased Sega's chain of Sega centers during the early 1980's.

Bonomo, who is a member of

Sega's board of directors, will retain his position as president and C.E.O. of Time-Out. Bonomo told Play Meter that Arnold Kaminkow has been appointed as executive vice-president. In his more than 20 years in the amusement-game industry, Kaminkow has served as president of Bally Northeast as well as president and board director of Centuri.

"GIMME 10," OPERATORS TELL NINTENDO

Nintendo of America has begun a special promotion called "Nintendo's Gimme 10 Game Exchange." This promotion, in which the company is offering ten new software releases for only a $25 handling fee per game will make the *PlayChoice-10* system irresistible, according to Nintendo.

Operators who have purchased a *PlayChoice-10* system, or will purchase one before March 31, receive coupons redeemable at authorized Nintendo distributors throughout 1987. These coupons enable operators to exchange their current *PlayChoice-10* game card for a new title. Operators can get up to 10 new titles, valued at $2000, for only the $25 handling fee.

Operators wanting to take advantage of this offer are encouraged to call their Nintendo distributor and say "Gimme 10."

BOB SNYDER & ASSOCIATES OFFERS NEW SERVICE TO INDUSTRY

Bob Snyder & Associates, a Walnut, Calif.-based gaming consultant firm, has established a new data base information center as a central source for legal and regulatory issues of crane and merchandising games.

Bob Snyder, president of the firm, said that he has established the information center to be shared with appropriate attorneys and industry professionals in defense or other matters of game approval and licensing for any region. Included in the computer data base will be all police game seizures, approvals, and regulatory actions. This will serve as a pointer system and unite industry information for future reference and growth.

Snyder said the system is being built on first-party, verifiable information only--not rumors. Snyder is actively soliciting any assistance in getting copies of letters, reports, and telephone interviews relating to authorization or denial of crane rotary use. There are no fees involved, according to the company. For more information call 714/595-1237.

CRANE MEETING HELD IN LOS ANGELES

In early January, Bob Snyder & Associates hosted a four hour meeting attended by 14 major crane operators, distributors and manufacturers.

The meeting isolated common legal concerns, industry crane problems and solutions. Bob Snyder said thirty separate issues were discussed and a proposal was made to proceed with further examination of problems and solutions. We will have a detailed article in our next issue on some of these problems facing the industry and possible solutions.

LAS VEGAS NIGHTCLUB AND BAR EXPO A SUCCESS

On January 5-7, over 4,500 people, representing the bar and nightclub trade, went to Las Vegas for the first Nightclub and Bar Expo. The show, sponsored by Nightclub and Bar Magazine and a host of corporate groups representing various facets of the nightclub, bar and restaurant industry, featured exhibits from food, beverage, lighting and sound concepts, promotions, marketing techniques and coin-op amusement companies.

Ed Meek, Nightclub and Bar Magazine, said, "Exhibitors tell us almost without exception that the Expo was a strong sales show and the attendees indicated that the show filled a great void."

For coin-op companies, it was a chance to exhibit product to bar and nightclub locations to create excitement and interest in the coin-op amusement industry. Said David Weaver of AAMA, "The manufacturers are pleased as punch with their new games and are glad to have a chance to show them off. It is a benefit to operators and distributors, too, because all leads are passed on to them. No manufacturer is trying to sell to locations."

For those who may have missed this West Coast event, another is planned for Atlanta in April. For more information, call 601/236-5510.

JUKEBOX LICENSE FEE REBATE CHECKS GO OUT

In January, while operators are filling out the new jukebox annual license fee application, a rebate check should be appearing in the mailbox from the performing rights societies. The negotiations between the AMOA, acting in behalf of jukebox operators, and the performing rights societies, ended last year. The final result for operators was that they would receive a rebate of $10 for each $50 license purchased in 1985; and possible rebates in future years until 1989 if jukebox registrations meet set quotas.

However, the quota was not met at the end of 1986, so operators will pay a $63 per jukebox license fee this year. The new license fees stickers must be placed on jukeboxes by March 1, or within 30 days of placing unit on location. Those operating unlicensed jukeboxes in locations are subject to prosecution and penalties ranging from $5,000 to $50,000 per unlicensed unit.

Operators needing a jukebox license fee application or additional information can contact the U.S. Copyright Office, Library of Congress, Licensing Division, Washington, D.C. 20557. Telephone: 202/287-8150.

KANE ADDS NEW ORLEANS OFFICE

Kane Amusement Company, a Mississippi-based distributor, is finalizing plans to open a New Orleans office. George Kane began as an operator 27 years ago and in 1969 became a distributor when appointed by UBI to handle its products. Today, Kane represents close to 25 companies.

The founder's son, George, who with his mother Marissa, run the company, said, "We have many customers in the New Orleans area and we feel that opening an office there will make it much easier to service them better."

Kane has hired Charles Gleason as the new branch manager. Gleason has over 20 years of experience in the coin-op business including stints with New Orleans distributors and operators, TAC Amusement, Lucky Coin, G&H Novelty, and Delta Music. He has technical and computer experience in addition to sales.

A location has not been finalized.

George Kane (right) with new branch manager Charles Gleason (left) chat with Seeburg's William Guler.

ACME SHOW A SELL-OUT

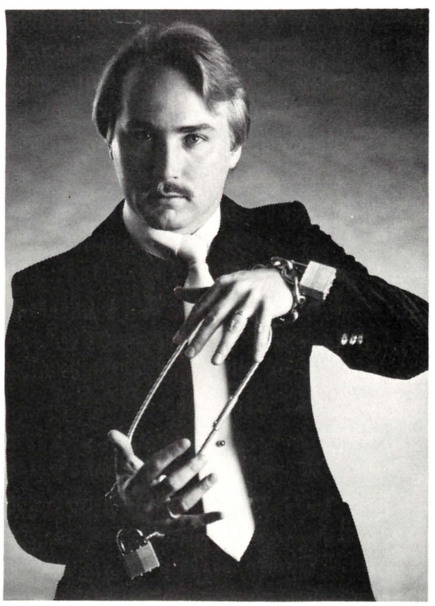
Plans for the second annual American Coin Machine Expo (ACME) are going even better than hoped for, say show organizers. Bill Glasgow, the show manager, was in New Orleans in early February making arrangements for more booth space. "We have expanded the floor booths adding twenty more booths to the original 361," he noted.

The seminars are expected to draw many operators to the show. Topics include an advanced technical course, the first of its kind at a trade-show, pay telephones, insurance, ways to cut expenses, business planning, and more.

Valerie Cognevich, seminar coordinator said, "A lot of planning goes into these seminars. I always read the evaluation sheets after each year's show to access how we can better serve the operators through seminars. This year we have planned an extensive technical program that I think will be the hit of the show. We have also planned three free sessions that will probably be standing room only. The firing lines that have become popular since we did the first one at AOE, have been divided into two separate sessions, pinball and video. The video session will include panelists from video jukebox companies and a distributor as well as some well-known video game manufacturers."

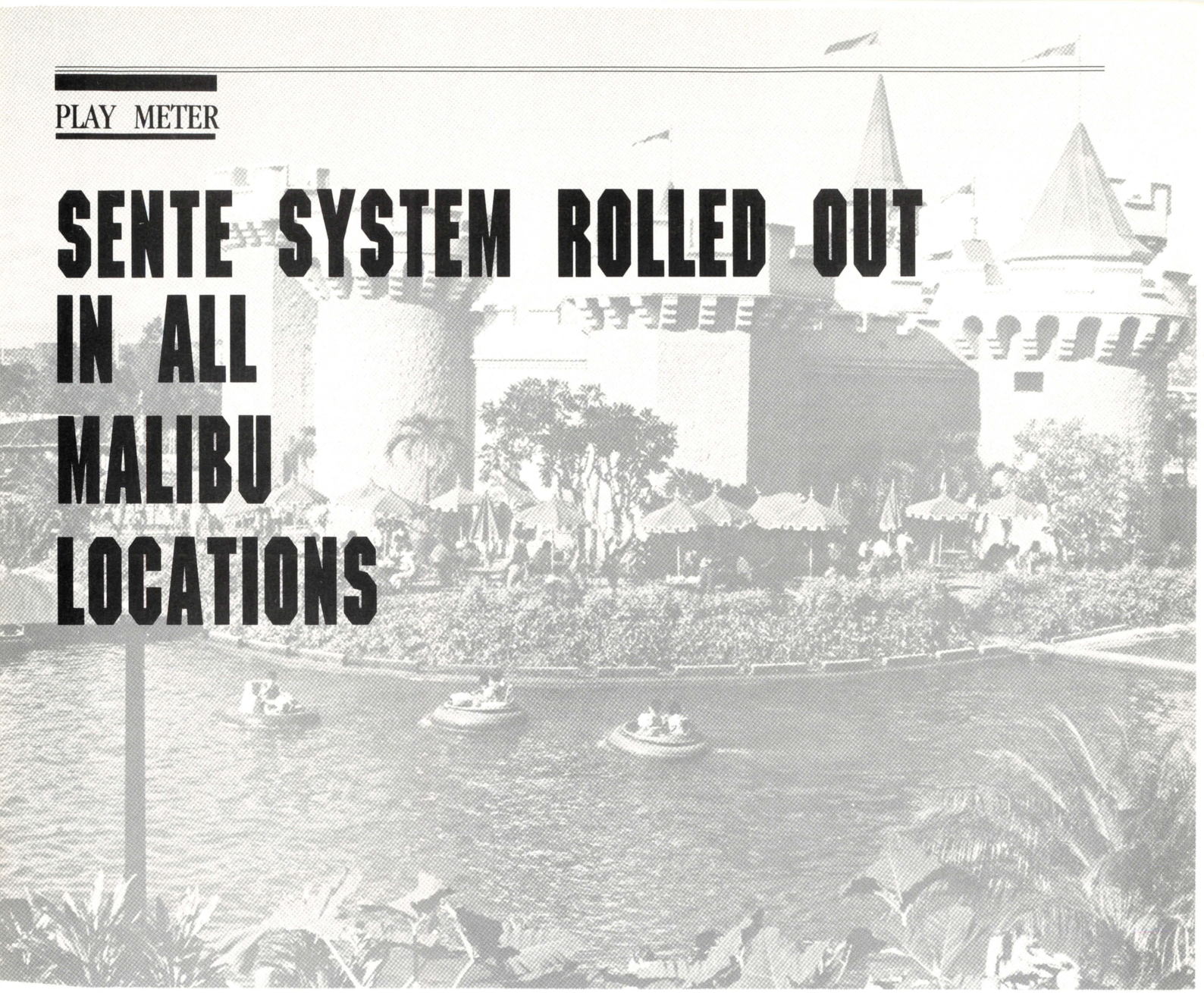
She continued, "But the free session on marketing, "How Promotional Activities Can Boost Your Bottom Line" given by Mark Whittaker is the one I hope everyone will make a point of attending." Whittaker will expose some very well kept secrets of the magic of marketing which will enable any who practice the methods to unlock potential power and profits.

Whittaker is a professional entertainer and in national sales development for Bally's Aladdin's Castle. He will explore successful promotional ideas and events that have been used in this industry and others to increase traffic and customer spending. He will have ideas for all, not just arcade operators, but for street operators as well.



Mark Whittaker

SENTE SYSTEM ROLLED OUT IN ALL MALIBU LOCATIONS



Early this winter, a substantial number of Bally Sente games were uncrated in a coast-to-coast rollout in 41 Malibu Grand Prix amusement centers where customers drive scaled-down Formula 1 race cars around specially designed road courses, play a large selection of coin-op games or compete in miniature golf, all in a secure and safe atmosphere that also provides refreshments. The 10-year-old amusement center chain, based in Woodland Hills, Calif. has locations in 14 states.

"The business value of the Sente interchangeable game system made sense to us," said vice president of operations at Malibu, Gary Rudolph. "Sente's strong and solid reputation and its library of games offered flexibility, economy and efficiency that are important in today's tough and competitive market. Rudolph added that Sente's dedication to the system concept and the resulting flow of quality software were critical factors in Malibu's decision to install a system game in each of its locations.

Night Stocker and *Street Football* software was shipped with the rollout but Malibu plans to continually review, and then exchange games between locations or replace with new software as needed. "Initial earning reports are highly favorable for these two games, so we're set for a while," said Rudolph.

Bob Lundquist, President of Bally Sente spoke favorably of this strengthened association with Malibu. "They've been Sente supporters for a long time. They have helped us with game testing at several of their locations and now this across-the-board placement confirms their confidence in our product; we are very pleased."

SENTE'S STRONG AND SOLID REPUTATION AND ITS LIBRARY OF GAMES OFFERED FLEXIBILITY, ECONOMY AND EFFICIENCY THAT ARE IMPORTANT IN TODAY'S TOUGH AND COMPETITIVE MARKET.

COMMUNIDYNE DONATES RECEIPTS TO M.A.D.D

A check for $302 from a two-week trial period of Communidyne's new *Electronic Breath Analyzer* was presented on February 9 to Martha Page, director of the Chicago chapter of Mothers Against Drunk Drivers.

Roger Gerber, inventor of the alcohol content measurement device and president of Communidyne, made the contribution to the anti-drunk driving organization at the Snuggery Restaurant in Mt. Prospect, Ill.

Page said she hopes that a machine like the *Electronic Breath Analyzer* will be taken seriously by restaurant and bar customers.

The machine was placed in the restaurant for a two-week trial period that began Jan. 21. During that period more than a thousand Snuggery patrons tested the machine. The machine checks for breath for alcohol levels and gives verbal and visual results. Mt. Prospect police chief Ronald Pavlock, who attended the presentation, had attempted to monitor the number of drunk driving arrests in the area during the two-week test period for its deterrent effects.

"We continually checked the area but found that it was hard to measure the impact of the machine's use because of the wide radius of driver's destinations. But, who knows, it may have saved a life or two. Perhaps in the long run a machine like this may help law enforcement and allay bartenders' concerns for liability," he said.

M.A.D.D. was started by Candy Lightner after her daughter was killed by a drunk driver. She vowed that her daughter's tragic death would not have been in vain and began her crusade to stop drunk drivers.

Communidyne's Roger Gerber hands check to M.A.D.D. representative Martha Page as The Snuggery's Bruce Clements looks on.

UPDATES ON TAX LAWS

BY JEFF ROSENTHAL

HOW TO AVOID "BUILT-IN" GAINS TAX ON S-CORPORATIONS

The rates at which individuals and C-corporations are taxed, changed by the '86 Tax Act, may make it better from a tax standpoint to operate a business as an S-corporation instead. However, after 1986, a C-corporation switching to S-corporation status will be subject to a corporate level tax on built-in gains during its first 10 years as an S-corporation.

A built-in gain is the excess of the fair market value of an asset at the beginning of the first taxable year as an S-corporation over the adjusted basis at that time. The tax applies to built-in gains on ordinary income assets such as inventory as well as to built-in gains on capital assets, and is imposed at the maximum corporate rate.

In a new ruling, the IRS gives some guidance on how to avoid the built in gains tax.

If the S election was made before 1987 (even if it's not effective until a taxable year beginning in '87), the built in gains tax will not apply. The date the election is made, and not the date on which the election is effective, is controlling. However, a corporation that made that S election before '87 will be subject to the corporate level capital gains tax of pre-'86 Act law on long term capital gains recognized during its first three years as an S-corporation even if those gains were not built-in gains.

A corporation whose S election was terminated before January 1, '87 must make a new election before that date if the built in gains tax is to be avoided. If an S election is terminated or revoked, the corporation generally is not eligible to make a new election for five years. But the IRS will permit a new election within the five year period if the new election was made before January 1, '87 and the election was terminated before October 22, '86. A corporation qualifying for the special relief should indicate at the top of Form 2553 (Election by a Small Business Corporation), "Field Under Rev Rul 86-141.

There is a special rule for S-corporation elections after '86 but before '89. A qualified corporation (one whose value doesn't exceed $10 million and more that 50 percent of its stock is held by no more than 10 qualified persons) may qualify for relief from the built-in gains tax even if it failed to make a valid election before January 1, '87, if it does make a valid election before January 1, '89. While such a corporation will still be subject to the built-in short term capital gains, it will not be subject to the built-in gains tax on the applicable percentage of other recognized built in gains (Code Section 1231 gain or capital gain on the disposition of a capital asset held more than six months). The applicable percentage ranges from 100 percent for a corporation with a value of $5 million or less, to zero for a corporation with a value of $10 million.

However, a qualified corporation will be subject to the corporate level capital gains tax of pre-'86 Act law on recognized built-in long term capital gains that are not subject to the built in gains tax (for example: on the applicable percentage of those recognized built-in long term gains).

The applicable value of a qualified corporation that becomes an S-corporation is the greater of the fair market value of all of the stock of the corporation on either the date a valid S election is made or August 1, '86 (IR 86-159, 11/20/86, Rev Rul 86-141, 1986-49 IRB).

SUPREME COURT TO DECIDE IF CONTRIBUTING STOCK BACK TO SHAKY CORPORATION YIELDS ORDINARY LOSS

Earlier this year the Sixth Circuit Court ruled that a taxpayer is entitled to ordinary losses as a result of a non- pro rate surrender of stock. In reaching this decision, it disagreed with the Second and Fifth Circuits and the Tax Court which apply a "unitary" view of stock ownership. The Sixth Circuit applied a "fragmented" view

of stock ownership, in which each share of stock is considered a separate investment (as opposed to the unitary view where the entire investment is looked upon as a single indivisible property unit).

Under the fragmented view, a stockholder who surrenders shares to the issuing corporation is considered to have disposed of the particular shares surrendered. The Supreme Court has agreed to consider whether the non-pro rata redemption of stock from a corporation's dominant shareholders to improve the corporation's financial position gives rise to an ordinary loss in the year of the redemption. The Court has granted certiorari Fink, the Sixth Circuit Decision.

This case involves Peter and Karla Fink who were the principal stockholders of Travco Corp., owning between them 72.5 percent of Travco's stock. The corporation's business involved the manufacture and sale of motor homes, recreational vehicles, and related components parts. The energy crisis of '73 and '74 caused a decline in the market for motor homes and recreational vehicles, resulting in a decline in earnings and weakening of Travco's financial condition.

In '76 the Finks surrendered to Travco 196,000 shares of Travco stock having a basis of $389,000. This reduced their interest to 68.5 percent of the stock. No other shareholders surrendered stock. The purpose of the stock surrender was to improve Travco's financial position, to preserve its business, and to increase the attractiveness of the corporation to outside investors.

The Finks claimed an ordinary loss equal to their basis in the surrendered stock. The IRS and the Tax Court disagreed. In a similar fact situation, the Tax Court and Second Circuit treated the surrender as an open, nontaxable contribution to capital, with the basis of the surrendered share added to the remaining share. Since the purpose was to bolster the corporation's financial position, thereby protecting or improving the value of the shareholder's remaining shares, the transaction closes only when the shareholder disposes of his remaining shares.

According to the Sixth Circuit this analysis is valid only if the unitary view of stock ownership is adopted. The court refused to do so. "We do not believe that the facts of the instant case present sufficient justification for abandoning the "fragmented view" of stock ownership, a principle firmly rooted in the tax law and in this court's decisions. Each share of stock represents a permanent proprietary ownership of equity interest in the corporation. The holder is entitled to a variety of rights, such as the right to receive dividends, the right to share in corporate assets on dissolution, and the right to vote on corporate matters . . . With a non-pro rata surrender of stock, these rights are relinquished, and the shareholder's proportionate ownership interest is reduced.As a result of the surrender, the shareholder enjoys a smaller share of any future increase in corporate value. An economic loss has been incurred that is not fully accounted for by the increased basis of the retained stock.

The Second Circuit, in the other case, said that to allow a loss deduction upon the surrender "would enable a taxpayer, who acts voluntarily in making the surrender, to manipulate his holdings for tax advantages that would not be available if he sold his shares without any such interlocking of his equity interests in the corporation".

While expressing concern over this problem, the Sixth Circuit said there are tests for tax evasion that can be applied to stock surrender. The traditional Tax common law doctrines, such as substance over form, sham transaction, step transaction and the business purpose rule, are sufficient to prevent any uses that arise. Moreover, the burden is on the taxpayer to prove the "bona fides" of the stock surrender. (Com. v Peter R. Fink, cert granted 11/17/86). This raises interesting possibilities for businesses that have two and three corporations where one is failing and the others prop it up.

IRA AND QUALIFIED PLAN MINIMUM DISTRIBUTIONS FOR '85 AND '86 CAN BE MADE UP TO DECEMBER 31, 1987

The Tax Reform Act of '84 provides that the Treasury is to issue regulations that require distributions from IRA and qualified plans to satisfy a "minimum distribution" rule similar to the rules under prior law. These regulations have not yet been issued.

Earlier this year the IRS announced that minimum distributions from qualified plans and IRAs for the '85 calendar year need not be made until December 31, 1986 (H-9003, 13010). The IRS now says that regulations will not be published in sufficient time to provide guidance necessary to enable plan administrators and individuals to make required minimum distributions from qualified plans and IRAs by December 31, 1986. As a result, minimum distributions for calendar years '85 and '86 will not be required to be made from qualified plans and IRAs by December 31, 1986. Instead, '85 and '86 distributions will be required to be made by December 31, 1987.

Regulations on minimum distributions will be published by March 1, 1987. They will provide specific guidance for calculating the amount of the minimum distributions required to be made by December 31, 1987 for calendar years '85, '86 and '87. Further, distributions from qualified plans or IRAs made in '85 or '86 (except to the extent rolled over to another plan or IRA) with respect to taxpayers for whom minimum distributions are required for

such years will be credited towards the minimum distributions required to be made by December 31, 1987. (Notice 86-14, 1986-48 IRB 10).

The three year distribution could trigger a 15 percent excise tax. Individuals who receive '85 and '86 minimum distributions in '87 will have a tripling of three years ('85, '86 and '87) distributions in '87. But the '86 Tax Reform Act imposes a 15 percent nondeductible excise tax on employees who, after '86, receive "excess distributions" from qualified plans and IRAs. With certain exceptions, as excess distribution in the individual's total distributions during any calendar year to the extent it exceeds $112,500.

AGREEING TO EXTEND STATUTE OF LIMITATIONS CAN BE DANGEROUS

Occasionally taxpayers under audit or review may be requested by the IRS (or State Agencies) to consent to an extension of the statute of limitations for income tax assessments. Pitfalls of agreeing to extend the statute of limitations were demonstrated in a recent Tax Court decision, (Estate of Joseph Caporella and Jean Caporella, 86 TC No.19).

Generally, the statute of limitations for assessing taxes is three years from the due date of the return or the date of filing, whichever is later. However, where a taxpayer omits 25 percent or more of gross income, the statute is extended to six years. Furthermore, if it is established that fraud is involved, there is no statute of limitation.

As in this case, the time period for assessing additional taxes may be extended by written agreement between the taxpayer and an authorized IRS representative. Here, the taxpayer was involved in horse breeding and reported losses over several taxable years. The IRS was in the process of reviewing these activities and the statute was about to expire. At the request of an IRS representative, the taxpayer entered into an agreement extending the statute. However, he failed to restrict the agreement to a review of the tax consequences of his horse breeding activities. Without realizing it, he consented to a general rather than a limited extension. Subsequently, the IRS allowed the horse breeding losses. However, during the same time period the taxpayer had been involved in movie tax shelters, too.

Since the taxpayers had inadvertently consented to a general extension, the IRS was permitted to subsequently disallow losses he had claimed from two movie tax shelters. The Tax Court ruled that when the taxpayer consented to extending the period of limitations, he authorized an extension relating to all income and deductions during the period involved. The Tax Court also ruled that the IRS could not be held responsible for what the plaintiff (taxpayer) claimed were improper instructions given by an IRS employee (Called the King Louie law).

If at any time you consider extending the statute of limitations that covers your return, obtain expert advice and proceed with caution. Make sure your consent agreement is restricted to a particular item, and make sure you understand what time period is involved.

ELECTRONIC RETURNS FILING: OFF AND RUNNING

The much heralded IRS program for filing returns electronically is finally underway, but only parts of individual returns can be electronically processed this year. And electronic returns are being accepted from only three major metropolitan ares, Cincinnati, Phoenix, and the Raleigh-Durham-Fayetteville areas. Further, only eight returns preparers can use the test system.

The IRS Commissioner, Roscoe Egger,Jr. announced at an April luncheon, that he was very pleased with the test program and hoped to expand it further for next year.

Here is How it Works. Preparers electronically transmit directly to the IRS. A signed declaration also has to be submitted (IRS form 8453, U. S. Individual Income Tax Declaration for Electronic filings). This year, those parts of the return that can't be transmitted electronically are to be appended to the signed declaration. The IRS hopes that this new process, which at present is only available for those returns expecting a refund, will speed the refund process by weeks; with fewer errors.

NET OPERATING LOSSES EXPLAINED

The importance of preparing and filing tax returns properly was highlighted in a recent Court of Appeals decision. (John H. and Carolyn J. Young, CA 5). In this case, the taxpayer's failure to make a proper election resulted in an additional tax of more than $48,000.

The Internal Revenue Code permits taxpayers to reduce income in one or more taxable years by any net operation loss sustained in another year. For example, if you earned $30,000 in one year with a resulting income tax of $10,000, and in a subsequent year you sustained losses of $30,000, it is only just for you to receive a refund of the tax you paid in the first year. Otherwise, over the two year period, you would have had no net earnings but would have paid an income tax of $10,000.

A net operating loss is defined as the net loss from

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your trade or business with certain technical adjustments. Net operating losses can also be caused by a major disaster or casualty loss. The net operating loss may be carried back for three years, and then forward for fifteen years until exhausted. The net operating loss is permitted for individuals, estates and trusts and most corporations. It is not available to partnerships or to S-corporations since losses are passed along directly to the partners. For S-corporation shareholders it is still deductible.

According to the Internal Revenue Code, a qualified taxpayer may elect not to carry back net operating losses but rather to carry them forward. This is to your advantage if you expect your income to rise in the years to come, since the losses will have a greater tax value. The election is irrevocable and must be made by the due date, including extensions, for the filing of the tax return for the year of the loss.

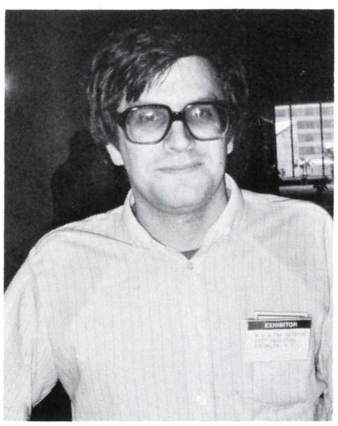
Here, a couple suffered a net operating loss in one tax year. They claimed a net operating deduction on the three succeeding years' income tax returns. However, the IRS disallowed the carry forward deductions, because the loss first had to be carried back to the three years immediately preceding the year of the loss.

The IRS maintained that the taxpayers had failed to make the proper election foregoing the carryback years. The taxpayers argued that they had made the election de facto, since it was clearly their intent not to carry back the net operating loss. The Tax Court sustained the IRS and the Court of Appeals affirmed the lower Court decision. According to the courts, since the taxpayers had failed to attach a statement to their tax return clearly stating that they were making a binding election, they could not assert such a position later on.

OTHER SIGNIFICANT TAX SAVING IDEAS

Unreasonable Salary-The Tax Court held that the reasonable salary of the president and sole shareholder of a mail order corporation was $200,000, rather than the $270,000 claimed by the corporation. Generally, when an officer/shareholder's salary is disallowed as excessive compensation, a double tax is incurred. The officer/shareholder must include the excess payment as a constructive dividend, and the corporation is disallowed any deduction for such an amount. One way to counter such a problem is to have the officer/shareholder agree, in writing, to reimburse the corporation in the event of an IRS determination of unreasonable compensation. (Diverse Industries Inc.,TC Memo 1986-84).

Allocation of Cost Between Land and Building-The Tax Court recently sustained an IRS allocation of cost between land and building. The Court found that the IRS appointment was correct because it reflected the relative economic worth of the land and building. While the cost of a building may be depreciated, the cost of land may not. Therefore, it is almost always in the taxpayer's interest to obtain as high a tax basis as possible on a depreciable building. (Owen, III and Mary L. Gilliam, TC Memo 1986-90).



Jeff Rosenthal

[Jeff Rosenthal is a certified public accountant and an operator. He has been a featured speaker at AOE and ACME trade shows.]

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YES, YOU CAN TRANSFER YOUR BUSINESS TO THE KIDS...TAX FREE

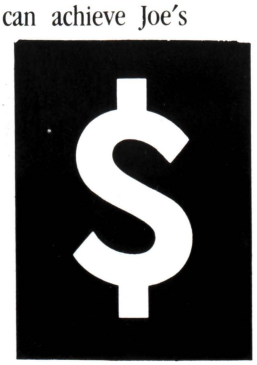
A crushing problem for almost every successful, closely held family business owner is how to transfer that business to the younger generation. Why? Well, a botched-up transfer can cause the bulk of the family's wealth to be devoured by the estate tax.

Here is a typical scenario explained to me by clients seeking advice: Joe Founder, in his mid-50's, owns all the stock of his lucrative family corporation. Joe does not want to retire, but he sure would like to slow down. And the itch to transfer his corporation to the younger generation keeps getting worse. He sets these goals:

(1) Run the show until age 60;
(2) Then, wean himself from the day-to-day operations but remain in a consulting capacity;
(3) Keep voting control of the corporation until he decides that the younger generation can do the job without his help;
(4) Assure himself of a steady income flow after retirement;
(5) Provide for his wife, should he pre-decease her;
(6) Freeze the value of the business, so future growth will not be clobbered by the estate tax upon his death; and
(7) Avoid paying income taxes when the transfer is made to the younger generation.

The methods used to accomplish Joe's goals could fill a book. This article outlines two of the most popular ways that work: a traditional recapitalization and an S-corporation.

Here's how a recapitalization can achieve Joe's goals tax-free: Joe exchanges his voting common stock for voting preferred stock in the corporation. The younger generation (Joe's children) then receives non-voting common stock. The value of the corporation is locked-in, frozen, in the voting preferred stock, and future appreciation



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Left: Redemption Chute
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Bottom: Monster Model

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will be reflected in the non-voting common stock, which will be excluded from Joe's estate.

Result: Joe retains control of his corporation for life without exposing the future growth of the corporation to the estate tax. All this is accomplished tax-free with no current income tax. In addition, Joe is assured of income after retirement through dividends, which can continue to his wife in the event of his death.

But you say that your family business is an S-corporation, and that a recapitalization is useless because an S-corporation can only have one class of stock? No problem! An S-corporation can have two types of common stock: voting and non-voting. Joe can still accomplish all of his goals if he continues to operate as an S-corporation. First, he exchanges a portion of his voting common stock for non-voting common stock. Then, Joe begins an annual gift-giving program by transferring a portion of the non-voting stock to younger family members. The current value of the business and the future growth is shifted to the next generation while Joe still maintains control. Again, these delightful tax tricks can be accomplished tax-free.

This article does not attempt to cover all the rules, exceptions, and traps in this area. Don't try a transfer without consulting a tax professional.

BEWARE, TAX SHELTER TRAP

The new law has virtually destroyed the tax shelter industry and crippled anyone owning a tax shelter. But everyone knows that the IRS has a big heart. So deductions for passive losses from tax shelters have not been murdered in their sleep. Instead, they are being phased out as follows: 65 percent of such losses will be allowed in 1987, 40 percent in 1988, 20 percent in 1989 and 10 percent in 1990. Complete disallowance does not start until 1991. All heart!

Now, let's talk about the trap. Some unscrupulous tax shelter peddlers are telling hapless potential investors that because of the phase-out rules, they will get a portion of the passive loss deduction (65 percent, etc.) Nothing could be further from the truth. Like it or not, this is the rule: Starting in 1987, no passive losses are deductible for investments purchased after October 21, 1986. Fortunately, non-deductible passive losses can be carried forward.

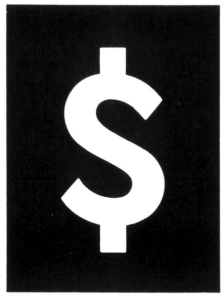
Do not buy a shelter unless the economics make sense. Tax juice is a thing of the past. Shelters that project tax losses can only put you in the tax trap. And the only way out is to offset your passive losses against other passive income. By the way, profits on the sale of the passive loss deal count as passive income.

This is my advice: Don't buy anything that even smells like a tax shelter until you run it by a tax expert.

A TAX BREAK FOR UNDER-CAPITALIZED SMALL BUSINESSES

Starting a new business is one thing. Keeping it afloat is another. Although this column is written with the successful business owner in mind, Congress enacted Section 1244, which acts as a kind of investment insurance for anyone investing in a small business.

What does Section 1244 do? It gives the investor who buys stock in a small incorporated business the best of all tax breaks: long-term capital gain if he sells the stock at a profit, and ordinary loss treatment if he sells at a loss or the business goes under and the stock becomes worthless. Under the new tax law, long-term capital gains are taxed the same as other ordinary income, but capital losses can only be deducted at the rate of $3,000 per year.



Here's an example of how Section 1244 works: Joe Entrepreneur, owner of Small Inc., is short on working capital. He needs $50,000 to keep his business afloat. Chauncey Investor, a friend, realizes that Joe's chances in his highly-competitive industry are not good. Nevertheless, Chauncey buys $50,000 worth of what is called "Section 1244 stock" in Small Inc.

How does a corporation qualify its stock as Section 1244 stock? No papers or formal plan are needed. An incorporated business can issue its stock as Section 1244 stock if the following four requirements are satisfied at the time the stock is issued?

1. The corporation has received 50 percent of its gross receipts from operations over the past five years (as opposed to passive income like interest and dividends);
2. The stock is issued for cash or property, other than stock or securities;
3. The corporation has received $1,000,000 or less for its stock (including the capital received for the Section 1244 stock); and
4. The stock is newly issued stock.

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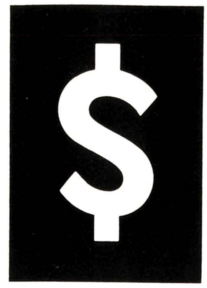
An owner can issue and sell Section 1244 stock to himself or an outside investor to cover expansion needs. The amount of ordinary losses that can be taken by an investor for Section 1244 stock is limited: $50,000 for single taxpayers and $100,000 for married taxpayers filing a joint return. For example, because Chauncey is married, he could have bought up to $100,000 of Section 1244 stock from Small Inc., and the full $100,000 would have been entitled to ordinary loss treatment if the entire investment had been lost. Too bad Chauncey didn't buy more stock; Joe's business became a smashing success.

Would you like to learn more about starting a business, and more importantly, increasing your profits by using legitimate tax breaks? Write for the special report STARTING A BUSINESS...102 Tax-Saving Ideas to Make You Rich, Price $18. Send to Blackman Kallick Bartelstein, 300 S. Riverside Plaza, Chicago, Illinois 60606.

DON'T DO THE BOP

Yes, Murphy's Law is alive and well in the tax business. A recent case underscores the necessity for dealing honestly and truthfully. It involves the owners of a grocery store, a real estate agent, and the BOP. By any standard of common sense and good judgment, it shouldn't have occurred.

Here is the believe-it-or-not story: Mr. and Mrs. Owner decide to sell their store and list it with a real estate agent. the agent is contracted by an individual who is interested in purchasing a business with a large cash flow, like the Owners' store. After obtaining additional information and examining the financial statements, the interested party and his financial supporter express an interest in seeing the store. An appointment is made.

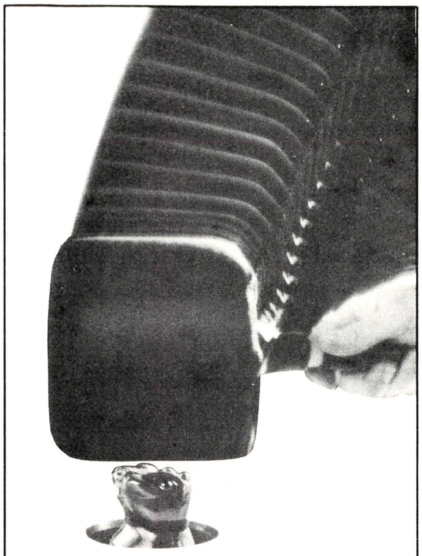


The owner escorts the prospective buyers and the agent through the premises. A conversation develops regarding the cash flow of the business and the owner hints that the "real" set of books are at his house. Would they like to see them? Yea, the prospective buyers respond, and another appointment ia arranged.

The potential buyers examine the records at the owner's house and seem satisfied that the store does indeed generate a greater cash flow than previously thought. The prospective buyers thank the owner and, on the way out, mumble something about making an offer.

Two days later, there's a knock at the door and--you guessed it--the IRS, with a warrant in hand, seizes all the books and records. It turns out that the so-called buyers were members of the BOP--short for the IRS' special program called the Business Opportunity Program. The owner screamed foul, claiming that he was entrapped and misled. The court disagreed and nailed him. (Jones v. Berry, 722 f.2d 443, 1983)

The moral seems clear--honesty and lack of evasiveness must remain major cornerstones of our tax system. But in my opinion, the cornerstones must be made of the same *moral material* for the IRS as for taxpayers.



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TO BE OR NOT TO BE... AN S-CORPORATION

BY IRVING L. BLACKMAN

That is the question. By far, the question of whether to elect S-corporation status has generated more interest and questions than any other tax issues.

S-corporation owners often ask, "Should I stay S?"; C-corporation (a regular tax-paying corporation) owners ask, "Should I switch...?" A general answer is worthless. You must have a specific answer that fits your specific circumstances. Mistakes will cost you money...big money.

Consider that electing S-corporation status can help you:

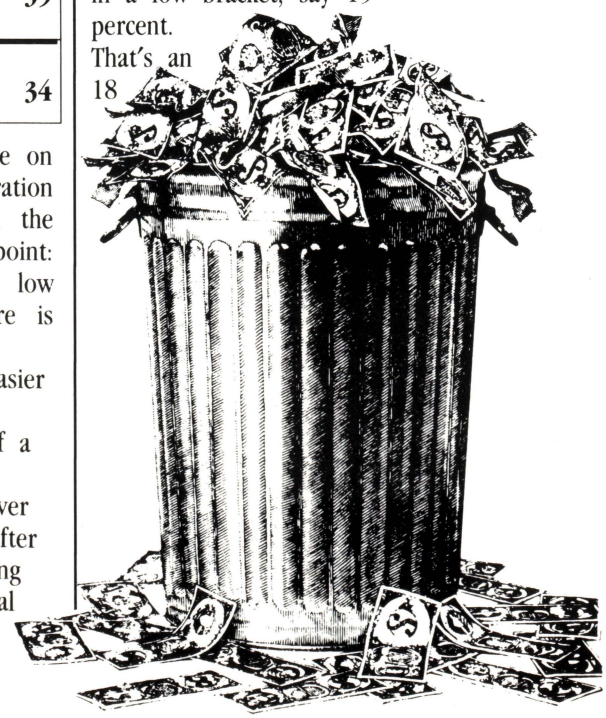
1. Avoid accumulated earnings tax problems.
2. Avoid unreasonable compensation problems.
3. Take advantage of the tax differential. Starting in 1988, the top corporate rate will be 34 percent, but the extra five percent tax can push the highest bracket to 39 percent; the top individual rate will be only 28 percent, but the five percent extra tax can boost your rate to 33 percent. (NOTE: For 1987, the top corporate rate is 40 percent, while the top individual rate is 38.5 percent.)

INCOME	RATE
0-$50,000	15%
$50,000-$75,000	25
$75,000-$100,000	34
$100,000-$335,000	39
Over $335,000	34

The easiest way to get a handle on the should-I-be-an-S-corporation question is to attack it from the C-corporation income standpoint: high ($335,000 or over), low ($100,000 or less) and anywhere is between.

The higher your income, the easier the answer: Suppose Joe Success operates and owns 100 percent of a family business, Success Inc., that consistently shows a profit well over $335,000 every year. And that's after Joe takes a $150,000 salary, putting him in a solid 28 percent personal tax bracket. As a C-corporation, Success, Inc. would get hit with a 34 percent tax on every dollar it earns. Joe would pay only 28 percent on the same profits if Success, Inc. was an S-corporation. Better for that six percent savings to be in Joe's pocket, than in the IRS's pocket.

On the other hand, staying a regular corporation makes sense if you personally are in a high bracket (Remember, the rate can go up to 33 percent), and your corporation is in a low bracket, say 15 percent. That's an 18



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percent difference between the highest personal rate (33 personal) and the lowest corporate rate (15 percent). Better to save that 18 percent and use the savings inside your corporation to pay debt or build receivables, inventory and other assets needed for growth.

Here's how Joe would compare an S-corporation to a C-corporation, assuming $100,000 of income for Success, Inc. and using 1988 rates:

C-CORPORATION	S-CORPORATION
CORPORATE PROFIT	
$100,000	$100,00
TAX PAID BY:	
Corporation	22,250
JOE	28,000
AFTER-TAX INCOME:	
77,750	72,000

A C-corporation is the clear choice.

Now let's tackle the toughest range--corporate income exceeds $100,000, but not by too much. This rule will serve you well: The higher corporate earnings rise over $100,000, where every dollar of profit is taxed at the highest corporate rate of 39 percent (until the corporation earns $335,000), electing S-corporation status becomes the better choice.

This example shows you how Joe would put the rule to work using various levels of corporate income and 1988 rates:

1	2	3
C-CORPORATION PROFIT		
$125,000	$150,000	$175,000
TAX PAID BY:		
--Corporation		
32,000	41,750	51,500
JOE		
35,000	42,000	49,000

Based on the numbers only, column two is a toss-up, column one says stay a C-corporation, and column three dictates go S-corporation.

Caution is advised before you jump into or out of S-corporation status. Always get the best professional help you can find. This article does not attempt to cover every facet, rule or exception.

1986 -- LAST CHANCE FOR INSTALLMENT REPORTING

Wouldn't it be nice if you could pick the year in which to report a profit on your stock sales? Great idea. So great in fact, that the new law kills it for sales made in 1987 and future years. But you can still play the game for 1986. It's a wonderful tax game--you either win or tie but you never lose.

Here's the story: Security transactions normally "settle" on the fifth business day after the sale. This converts into some very specific rules--Security sales that *show a profit* and are made before December 24 must be reported in 1986; sales after December 31 in 1987; and (here comes comes the good stuff) sales made after December 23 and before year's end can be reported in either 1986 or 1987. Your choice. This is known as the "installment sale rule." *Losses*, on the other hand, must be reported in the year the sale is made.

With the flurry of year-end profitable stock sales, because capital gains can be taxed as high as 28 percent in 1987 (up from 20 percent in 1986), you just may find yourself with one or more profitable sales made in 1986, but after December 23. If so, there is one more rule you should know: You have until the due date of your 1986 tax return, including extensions (until October 15, 1987, if requested), to make up your mind. By the way, it is a myth that extended tax returns are more likely to be examined by the IRS.

Your task is simple. Wait as long as you can into 1987 to determine in which year reporting your gain transactions will cost you the least. Remember to factor in that reporting the gain as 1987 income gives you the interest-free use of the money for an extra year. Then, say "Good-bye" to a wonderful rule struck down by tax reform.

HOW TO INCREASE YOUR ESTATE AT NO COST

If you think the cost of living is high, you should look at the estate tax tables. They spell out the cost of dying. At the top rate, the formula is simple--your family gets half, and the government get the other half. Frightful!

Yet with the stroke of a pen, you can legally increase your family's share...and at no cost during your life. How? Well, most people don't realize it, but their life insurance will be included in their taxable estate. What can this cost your family? Once the estate tax kicks in (the first $600,000 of an estate escapes tax), the lowest rate is 37 percent. A $100,000 policy will cost your family at least $37,000. If you own your life insurance policy, it (like other property you own at your death) will be included in your estate).

The answer to taking big dollars out of the government's estate tax pocket is obvious. Don't own your life insurance. Then who should own it? Your wife is a good choice. But let's face it, when she goes to heaven, the tax collector will get his pound of flesh. Besides, another whole set of rules allows you to gift the policy to your wife during life or leave her the proceeds at death without any gift or estate tax cost.

If you have provided for your wife, then you can have the policy owned by and the proceeds going to your kids. That would get the

proceeds out of both your estate and your wife's estate. Just gift the policies to your children. Actually, you are making a lifetime gift equal to the cash surrender value of the policies. You can give each child $10,000 per year without incurring any gift tax ($20,000 per year per child, if your wife joins in the gift).

After you make a valid transfer (get help from your insurance consultant), you must survive for three years or the policy proceeds will be swept back into your estate. Once you survive the critical three-year period, you're home free. By the way, you can continue to pay the premiums as soon as the transfer is made without any adverse tax consequences.

Often, the best way to conquer the tax collector and provide for your wife and children is to transfer all or a portion of your insurance to a irrevocable life insurance trust. Here are some of the tricks such a trust can do for you: It gives your wife the use of the insurance proceeds for as long as she lives, with any unspent portion going to your kids. Best of all, the government will never see one cent of estate tax from you or your spouse out of the arrangement.

IRS PAYS STOOL PIGEONS MORE THAN CHICKEN FEED

For those of you who still can't figure out how the IRS caught you cheating on your taxes, or for those of you who are still contemplating cheating, here's some food for thought. Can you remember anyone you're not particularly fond of, or someone you've not been particularly nice to who isn't fond of you?

If you can, that person may be the reason you were or will be caught. Here's why. The IRS rewards people who give information that leads to the prosecution of taxpayers violating the tax laws. The amount of the reward is based upon the amount of additional taxes collected as a result of the information. Last year the IRS collected an additional $34.1 million in taxes as a result. What did the informants get...$850.000.

The maximum amount payable to an informant is $100,000. The minimum is $25. The specific amount is determined according to varying percentages (from .5 percent to 10 percent) of what the IRS collects. And get this, the better the information, the higher the percentage.

Revenge alone may be a good motive for some people to become a stool pigeon. A reward is icing on the cake and an incentive to mimic Judas. Not only that, but a recent Supreme Court case (Pickel v. U.S.) has ruled that the IRS does not have to reveal the identity of an informant in a civil or criminal case. In other words, an informant can exact his revenge, get paid, yet keep his identity secret. That's potent stuff for somebody with an ax to grind.

The potential for abuse under this program is mind-boggling. It is a government approved incentive to blackmail. Unscrupulous businessmen could use it to destroy competitors. A divorcing spouse could use it as a bargaining chip in property settlement negotiations. Well, you get the idea.

On the other hand, if a taxpayer has nothing to hide, he shouldn't have to worry. The government does have a legitimate interest in catching tax cheats.

My word of advice is this: Next time you get ready to burn some bridges, remember that what goes around comes around. Cheating on your taxes is a loser's game. Giving an informant an opportunity to rub salt in your wounds is a fool's game.

]For more information on the information in this article, you may contact Blackman, Kallick, and Bartelstein, 300 South Riverside Plaza, Chicago, IL 60606.[

KEEPING GOOD RECORDS AND CHECKING YOUR BANK STATEMENT

BY JOSEPH ARKIN

GOOD RECORDS CAN REDUCE TAX LIABILITY

"...Over and over again the courts have said that there is nothing sinister in so arranging one's affairs as to keep taxes as low as possible. Everybody does so, rich and poor, and all do right, for nobody owes any public duty to pay more than the law demands; taxes are enforced exactions, not voluntary contributions. To demand more in the name of morals is mere cant.
--"Judge Learned Hand in his opinion in Newman (35 AFTR 857)

The Internal Revenue Service does not prescribe any specific accounting records, documents, or systems. However, the IRS does require that all businesses--proprietorships, partnerships and corporations--maintain permanent books of account or records which can be used to identify the firm's income, expenses, and deductions. For certain deductions there are specific requirements as to required supporting details or substantiation. Although the IRS requires no particular form of records, your records must be accurate and reflect taxable income and allowable deductions. Records must also be kept so that they are available for inspection by IRS officers.

Unfortunately, in contrast to criminal law, the tax laws place the burden onto the taxpayer to provide proof of correct taxable income. Therefore, your records should be as accurate as possible since your return may be selected for audit. Otherwise, the agent may disallow any deductions you have made and cannot substantiate. And, sometimes because of poor record keeping, income which could legally be deferred to other years may get included in the current year. As a result, you may have to pay additional taxes, plus penalties and interest.

In addition, if you do maintain adequate records, all the facts needed to properly prepare your return(s) will be readily available. Thus, aside from obtaining extensions, you can avoid charges for late filing. Moreover, you remove any suspicion of willful negligence and fraud for which a taxpayer can be fined or imprisoned.

You should be familiar with IRS procedure in the case of a taxpayer who fails to keep records reflecting true taxable income. If an IRS agent finds upon inspection that the records of a business are inadequate for the proper determination of taxable income, there ia an oral

warning. Thereafter there is written communication to the taxpayer advising of the inadequate records and failure to keep permanent books of account which will allow the Commissioner of Internal Revenue to determine correct tax liability. The warning includes the threat of fines and possible criminal prosecution for failure to keep records a prescribed by tax laws and regulations.

Failure to follow "adequate" record keeping (remember, we said earlier that the IRS does not issue fine guidelines as to how to keep a set of books) can result in the imposition of a five percent negligence penalty, and if it can be spelled out that the poor records are for the purpose of committing fraud, the offending taxpayer can be heavily fined and even go to jail.

It should be noted that the IRS does not have the final say in this matter. Whether or not records are adequate, or whether there is evidence of fraudulent intent, is a matter for the courts to decide. However, tax lawyers rank very high in the legal fee schedule, and it is wiser to keep good records than to incur high legal expenses.

What then can be considered as adequate? The sole proprietor can get by with a check book, a cash receipts journal, a cash disbursements journal, a payroll book, and petty cash vouchers.

CHECK BOOK: All funds that pass in and out of your business should go through your business checking account. It is usually best to take a weekly draw and pay personal bills from a separate check account, but if only one account is maintained, all items of a personal nature should be changed to the drawing account and not charged to business accounts. Intentional write-off of personal items can lead to a charge of fraud. Your accountant can advise you how to handle items which are part business/part personal.

CASH RECEIPTS JOURNAL: All receipts should be entered into a cash receipts journal, originating from cash register readings, or from collections of sales invoices. Businesses where inventory is an income-determining factor will have to report on the accrual basis and actual sales made, rather than collections, will constitute the gross income of the business. The keeping of a cash receipts journal will allow for segregation of items which do not constitute gross income. Examples would be collection of sales taxes, exchange items, contributions of capital by proprietor, etc.

CASH DISBURSEMENT JOURNAL: All checks disbursed should be entered into this journal. Columns should be established for the items which constantly repeat themselves. All other items should be entered into a general column with a notation next to the dollar amount of the type of expense. Again, if your firm is on the accrual basis, your accountant will have to convert to that method at year-end by taking into account a list of unpaid merchandise bills and other unpaid expenses, incurred in the current year, but not yet paid.

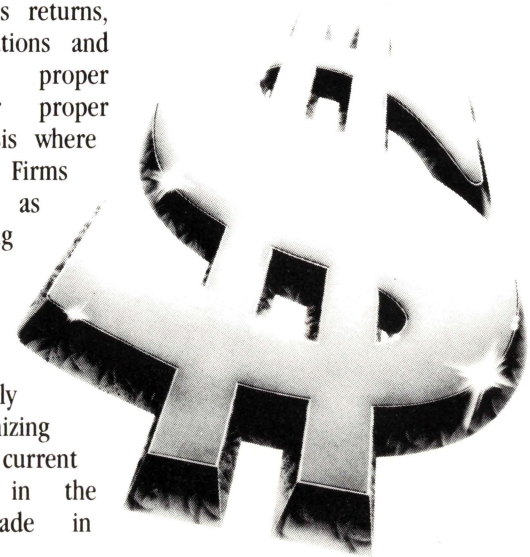
Keeping books on a "cash" basis all during the year for the sake of simplicity (thus bypassing a purchase journal and sales journal) is permitted by the IRS (New Law: Beginning in 1987 Corporations, partnerships with C corporations as partners cannot use cash method. Exception: Businesses with less than $5 million gross receipts less returns, or Personal Service Corporations and certain professions), if proper adjustment is made for proper reporting on the accrual basis where that method is required. Firms dealing in merchandise as opposed to strictly performing personal services, thus having inventory, will be the type which must report on the accrual basis.

ACCRUAL: This is merely the terminology of recognizing income and expenses in the current year even though paid in the following year. Sales made in December are collected in January, February or March, and likewise, purchases made in December are paid after December 31st.

The check book should be reconciled with the bank statements showing various methods of reconciling the monthly bank statement.

PETTY CASH VOUCHERS: A pad of petty cash vouchers can be obtained at low cost from most office supply stores or variety stores. All payments made in cash should be recorded on an individual slip and proof should be attached, or the person to whom the funds are paid should be asked to sign the receipt. This will assure an IRS agent that the funds were actually spend.

A corporation or partnership has a little more to do in the manner of record keeping. Corporate form 1120 or 1120S and Partnership form 1065 both require a balance sheet. The easiest way to prepare a balance sheet is by keeping a general ledger. A partnership does not pay any income tax and the form merely informs the government of its income and expenses and net profit--together with forms K-1 showing allocations of profit or (loss) to each partner and other items to enable the partners to properly prepare a personal income tax. This is similar to Corporation form 1120S, a subchapter S



corporation, where most items pass through to the stockholders. Regular corporations pay salaries to officers and the resultant profit is subject to corporation income tax.

PAYROLL BOOK: It is necessary to keep a proper payroll book. This will show compliance with state (where applicable) and federal minimum wage laws. The payroll book will also be a starting point to prepare Form 941 showing withholding and social security tax liability. It will also serve as a basis for preparing state unemployment taxes, federal unemployment taxes, and disability benefits taxes, etc. Take note that sick pay is not subject to FICA, (social security).

When added and crossfooted it serves as an easy way to determine the amounts to be deposited to meet depository requirements of IRS law.

OTHER RECORDS: A record of fixed assets should be maintained. This will allow for depreciation write-off and pick-up of the very important investment credit (Repealed by the Tax Reform Act for assets placed into service after Jan. 1, 1986). Have a profit sharing, pension plan, IRA program for employees? Record keeping here is essential to preserve tax deductibility of your cost.

Good record keeping makes sense. As stated in the previous paragraph you can take advantage of special depreciation write-offs if you maintain a good set of fixed asset records.

The investment credit is very valuable as it is a direct reduction of tax liability, not merely an offset against taxable income. The 1978 Tax Act even brought the investment credit to certain types of real property, heretofore not permitted.

Keeping records as prescribed by specific sections of the Internal Revenue Code can permit you to report on the installment method, a method that will often save taxes. Are you receiving prepaid income? Various court cases have evolved and some prepaid items have been specifically mentioned in recent tax laws...watch for these, check with your accountant for possible tax savings.

Another item to watch for: A new corporation can elect any reporting period of twelve months. Thus, a new C Corporation organized and starting business in May, for instance, can elect to end its year November 30th. S corporations and partnerships must have year of principal owners and must convert to calendar year.

Other advantages of good record keeping are the ability to ascertain possible tax savings for Targeted Jobs Credit, credit for pollution control devices, credit for energy saving devices, etc.

LEGAL OBLIGATION TO CHECK YOUR BANK STATEMENT

You are letting yourself in for potential trouble if you fail to reconcile your bank statement within a few days of its receipt from the bank.

To merely open the statement envelope to glance at the balance and the canceled checks is not sufficient. Each depositor has certain obligations spelled out in the Uniform Commercial Code.

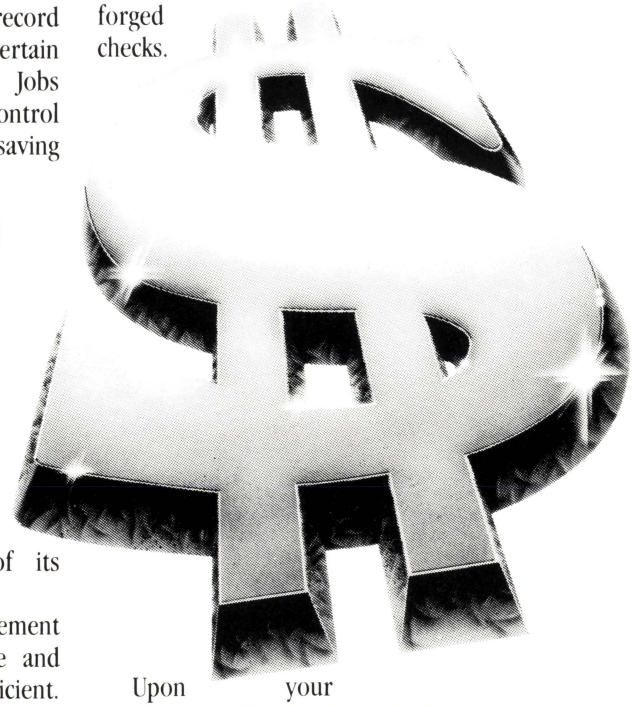
Leaving the actual reconciliation to your accountant may be your usual procedure, but doing so exposes you to major risks.

The Uniform Commercial Code places the burden of discovering forged signatures, unauthorized signatures, alteration, improper endorsements, etc. upon the issuer of checks.

It becomes your duty to examine each check returned in your statement for authenticity. You must notify the bank promptly if you discover irregularities.

Your opening the statement before any employee does serves other purposes, chiefly preventing a dishonest employee from removing any checks from the canceled checks being returned.

Examination can lead to detection of the possible irregularities previously mentioned. Suppose that you discover that a check has been charged to your account with a forged signature. Here your duty becomes clear, for if you do not notify the bank you lose your right to hold it liable for paying out monies for forged checks.



Upon your notification the bank will charge the check back to the bank having accepted it for deposit, and that bank will sustain the loss if it cannot look to anyone to charge for the check. If your bank cashed the forged check, it will sustain the loss. This is the reason for the saying, "Know your endorser."

The greatest threat to you is a string of forgeries or alterations perpetrated by one of your own employees. In such a case, to protect the bank from your neglect, the law imposes a 14-day rule. You must notify the bank of any such irregularities within 14 days of receipt of the bank statement.

Your failure to do so will cause you to bear all the losses involved in the bank's payout after the 14-day

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place the bank on notice.

This is rather a strict and harsh rule but the bank has to be protected against your negligence.

In one-time situations the bank is deemed to be negligent and you have one year in which to object to a check paid out by reason of unauthorized signature or material alteration.

After repeated dunnings you notify the creditor that you sent him a check and of course he denies receipt. Your canceled check with a forged endorsement is no release of your obligation and it is incumbent to bring the check to your bank. The bank having cashed the check will sustain the loss. For unauthorized endorsements you have three years in which to object.

The Uniform Commercial Code establishes guidelines for stop-payment orders. An oral order is good for 14 days from the day of receipt. Most banks will ask you to sign a written order, the effect of which is to extend the stop-payment order to six months. These rules were promulgated to give the bank a fair opportunity to implement the order.

Most banks ask depositors to sign agreements upon opening accounts calling for release of all liability on the bank's part for failure to intercept a check for which a stop-payment order is in effect.

However, by law the bank cannot disclaim its proper responsibility for failure to exercise due care. The bank cannot limit its damages for its own ineptness but the burden of proving that a loss was incurred while a stop-order was in effect falls on the depositor.

In view of the fact that your bank statement is most likely computerized (magnetic payout figure stamped on front, your account number printed in magnetic ink) and not individually handled as in years gone by, it's imperative that you take care in examining your statement promptly.

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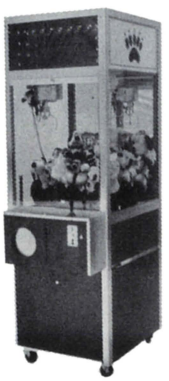
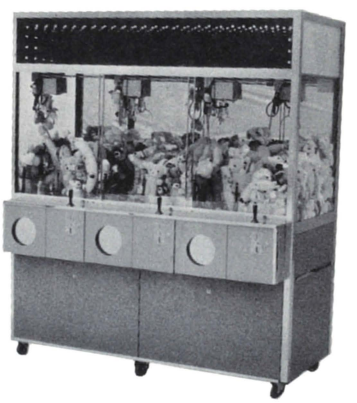


SINGLE CLAW UNIT
Dimensions:
26¼" Wide
34" Depth
58" High (Trailer Mounted)
81" High (Floor Model)

TWO CLAW UNIT
Dimensions:
48⅜" Wide
34" Depth
58" High (Trailer Mounted)
81" High (Floor Model)



THREE CLAW UNIT
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71" Wide
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58" High (Trailer Mounted)
81" High (Floor Model)

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See your local distributor for prices.

SINGLE PLAYER
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or
3-PLAYER

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- Superior Joy Stick Control
- Fully Adjustable Claws
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- Optional Dollar Bill Acceptors

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NATSO convention draws 177 companies

Gathered at the Betson booth are, left to right: Wylie Irwin, Clarence Mabe, Gary Sanders, Neal Rosenberg and Jeff Hendershot.

The National Association of Truck Stop Operators held its 1987 convention at the New Orleans Convention Center January 29-February 1, and welcomed 177 companies including many in the coin-op industry.

The American Amusement Machine Association occupied a large booth with equipment from Nintendo of America, NSM/Loewen-America, Sega Enterprises and Williams Electronics. In addition, Betson Enterprises, Dan Brechner & Co., Grayhound Electronics, Rowe International and Seeburg Phonograph Corp. displayed products at other booths.

AAMA has reserved space at seven more conventions in 1987. Coordinating space for member companies allows for shared expenses at trade shows considered important to the coin-op industry.

AAMA's Bob Fay explains the association's promotion of new equipment to *Play Meter's* Bonnie Theard.

According to Bob Fay, director of industry affairs and enforcement, "The industry has very little promotion going on right now. Our efforts are directed toward helping operators, distributors and manufacturers by bringing new equipment to the forefront. AAMA wants to encourage the purchase of new equipment and increase amusement game profits."

The association has member companies scheduled for the following upcoming shows: Student Union Management in Boston (March), Nightclub & Bar Expo in Atlanta (April), Bowling Trade Show in Honolulu (June), Parks and Recreation in New Orleans (September), National Beverage Association in Las Vegas (November), Movie Theatres in Atlanta (November), and the Pizza Operators Association in Las Vegas (December).

Nintendo's Pete Walton demonstrated *Play Choice-10* and a DualSystem cabinet with a *Super Mario Bros.* game. Don Starns, an NSM/Loewen-America distributor in Houston, Texas showed the *Concert 240* and *City II*; John Hill of Sega explained features of *Out Run* and Marty Glazman of

Williams displayed *Tic Tac Strike* and *Pin Bot.*

Over at the Betson booth were the *Fantasy Island* rotary, *Big Choice* single, double and triple model cranes.

Manning the booth were Wylie Irwin of Betson, Clarence Mabe and Gary Sanders of S&M Amusements in Gray, Tenn., Neal Rosenberg of Betson and Jeff Hendershot of C&B Cranes in Lake Worth, Texas.

Mabe was the first operator to place a crane in a truck stop location three years ago. According to Mabe, a former high school athletics coach, "I had a hard time keeping my players out of the game rooms. Eight years ago I decided if the games are that good I'm going into the business." That first truck stop was Daniel Boone Truck Stop in Colonial Heights, Tenn.

What types of merchandisers are recommended for truck stops? It's generally advised that operators put in a triple crane with bill changer. If space is at a

Standing by the Rowe Video Jukebox are, left to right: Ron Harris, Joel Friedman, Jim Bloomer and Will Saucier.

Representing Grayhound Electronics are, left to right: Dominick Puma, Dan Dinnebeil, Charles Korzen, and Carmen Ricci.

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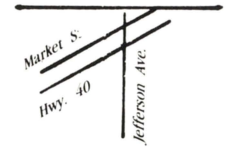
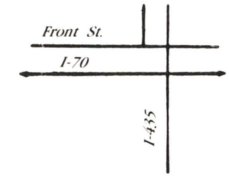
314-531-8777

Kansas City Branch
1504 N. Topping
Kansas City, Mo. 64120
816-231-2349





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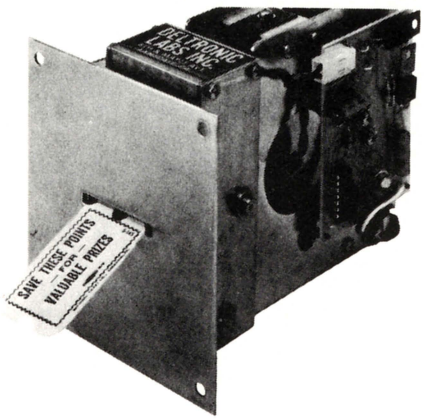

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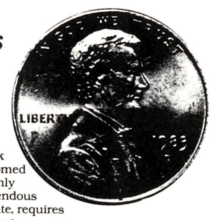

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U.S. Code Title 18, Chapter 17, Section 331 Prohibits among other things, fraudulent alteration and mutilation of coins. This statute does not, however, prohibit the mutilation of coins if done without fraudulent intent or if the mutilated coins are not used fraudulently.

premium, a four-player rotary can be placed against the wall and used as a three-player.

Rowe International's Joel Friedman and Ron Harris demonstrated the *Rowe Video Jukebox* at the Rowe booth. Friedman proudly displayed a letter from H. Abbott Lawrence of Jubitz Truck Stop that detailed the increased revenues realized after installation of the new *Rowe Video Jukebox*. Appropriately, the unit on display was showing country and western selections that are popular at truck stops.

Crane manufacturer Grayhound Electronics displayed its full line of cranes, including the *Jumbo Skill Crane*. The company also introduced B&C Toys, a subsidiary of Grayhound, that supplies pre-packs of plush animal assortments for crane operators. Carmen Ricci, Dan Dinnebeil, Charles Korzen and Dominick Puma of Grayhound were happy to answer questions at the booth.

George Kane and Don Starns at AAMA booth.

A wall of plush prizes and other crane merchandise filled the Don Brechner & Co. booth, manned by Clifford Brechner, left, and Mark Rasnow.

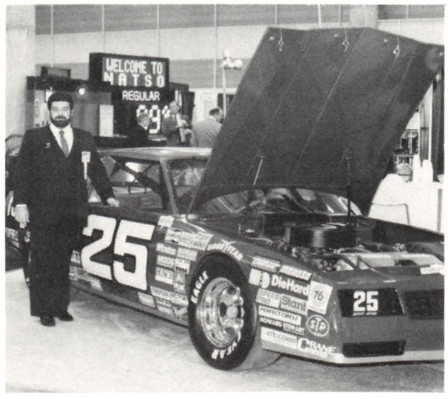
Seeburg Phonograph Corp. displayed its *SCD-1 Laser Music System.* William Guler of Seeburg was joined at the booth by George Kane of Kane Amusement in Hattiesburg, Miss. and Charles Gleason, manager of the new Kane Amusement office in New Orleans, due to open this spring.

Guler, who heads up Seeburg's new one stop business selling CDs, predicted, "The availability of

John Hill of Sega at AAMA's booth.

compact-disc in 1987 will equal LP's and cassette availability by the end of the year." He explained that Seeburg is putting together its own disc of 20 cuts featuring Irish songs, wedding songs, birthday tunes and other selections tailor-made for a location.

Dan Brechner & Co. displayed a vast array of plush items and other



Dominick Puma of Grayhound Electronics just had to have a closer look at this super race car displayed by the Folger Coffee Company. It's time to go back to the booth, Dom!

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merchandise appropriate for cranes, including plastic dolls, watches, wrestling figures and mad balls; the latter two popular with youngsters right now. Cliff Brechner and Mark Rasnow manned the booth.

UAI New Jersey's *Tripleway Skill Crane* and *Treasure Island Gifts* rotary merchandiser were displayed at the Val's Vending booth. Val Benefield and Buddy Norwid are partners in Val's Vending of St. Petersburg, Fla. for the southeast and south central region. Norwid and Tony Vescolani are partners in Vending Plus of East Lansing, Mich. for the northeast and north central regions. Both companies specialize in merchandisers. Benefield listed truck stops, country-western bars and bowling alleys as leading crane locations for Val's Vending.

Flanked by UAI New Jersey's *Treasure Island Gifts* and *Tripleway Skill Crane* are, left to right: Buddy Norwid, Val Benefield and Tony Vescolani.

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THE CALENDAR

MARCH

6 7 8

Western Convention-Exhibit of Vending and Foodservice Management, Reno Convention Center, Reno. For information, contact National Automatic Merchandising Association, 20 North Wacker Drive, Chicago, IL 60606, (312) 346-0370.

3 4

International Gaming Business Exposition, Tropicana Hotel Resort & Casino, Las Vegas. For information, write IGBE '87, CMC, 200 Connecticut Avenue, P.O. Box 4990, Norwalk, CT 06856-4990, or call (203) 852-0500 (ext 131).

20 21 22

American Coin Machine Exhibition (ACME), Rivergate Center, New Orleans. For information and exhibition space contact William T. Glasgow, Inc., 16066 S. Park Ave., South Holland, IL 60473, (312) 333-9292.

APRIL

3 4 5

New York State Coin Machine Association (NYSCMA) Trade Show, Turf Inn, Albany, N.Y. Contact Ann Kelley or Curt Matterson at NYSCMA headquarters, c/o Matterson Associates, 427 Kenwood Ave., Delmar, NY 12054, (518) 439-0981.

23 24 25 26

Florida Amusement/Vending Association (FAVA) Music and Games Show, Omni International Hotel, Orlando, Fla. Contact FAVA, P.O. Box 13089, Tallahassee, FL 32308, (904) 878-3134.

MAY

1 2 3

Amusement and Music Operators Association (AMOA) Second Annual National Team Dart Tournament, Chicago. Contact John Fetters, AMOA Dart Association, 111 E. Wacker Dr., Chicago, IL 60601, (312) 644-6610.

JUNE

4 5 6

Ohio Coin Machine Association Convention. Holiday Inn/Cleveland-Independence, Ohio. Contact OCMA (614)221-8600.

24 25 26

Bowling Proprietors' Association of America Convention. Hilton Hawaiian Village, Honolulu, HI. Contact Vladimir Wapensky (817)649-5105. (AAMA will be exhibiting. Contact David Weaver (703)548-8044.

SEPTEMBER

25 26

The Michigan Coin Machine Operators Association Convention. Clarion Hotel, Lansing, MI. Contact Walt Maner, (517)372-2323.

INTERNATIONAL SHOWS

APRIL

6 7 8 9

The Arab International Toys, Games, and Amusements Trade Fair, Dubai, United Arab Emirates. Contact World Trade Promotions, Ltd., 19-21 High St., Sutton, Surrey SM1 1NF England. Telephone 01-642-7688.

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Billboard TOP TEN

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HOT 100

TITLE	ARTIST Label & Number/Distributing Label
1. OPEN YOUR HEART	MADONNA SIRE 7-28508/WARNER BROS.
2. AT THIS MOMENT	BILLY VERA & THE BEATERS RHINO 74403
3. LIVIN'ON A PRAYER	BON JOVI MERCURY 888 184-7/POLYGRAM
4. CHANGE OF HEART	CYNDI LAUPER PORTRAIT 37-06431/E.P.A.
5. TOUCH ME (I WANT YOUR BODY)	SAMANTHA FOX JIVE 1006/RCA
6. LAND OF CONFUSION	GENESIS ATLANTIC 7-89336
7. KEEP YOUR HANDS TO YOURSELF	GEORGIA SATELLITES ELEKTRA 7-69502
8. SOMEDAY	GLASS TIGER MANHATTAN 50048/EMI-AMERICA
9. WILL YOU STILL LOVE ME?	CHICAGO WARNER BROS. 7-28512
10. WE'RE READY	BOSTON MCA 52985

COUNTRY

TITLE	ARTIST Label & Number/Distributing Label
1. LEAVE ME LONELY	GARY MORRIS WARNER BROS. 7-28542
2. HALF PAST FOREVER (TILL I'M BLUE IN THE HEART) T.G. SHEPPARD	COLUMBIA, 38-06347)
3. HOW DO I TURN YOU ON	RONNIE MILSAP RCA 5033-7
4. I'LL COME BACK AS ANOTHER WOMAN TANYA TUCKER	CAPITOL 5652
5. STRAIGHT TO THE HEART	CRYSTAL GAYLE WARNER BROS. 7-28518
6. RIGHT HAND MAN	EDDY RAVEN RCA 5032-7
7. FIRE IN THE SKY	NITTY GRITTY DIRT BAND WARNER BROS. 7-28574
8. I CAN'T WIN FOR LOSIN' YOU	EARL THOMAS CONLEY RCA 5064-7
9. MORNIN' RIDE	LEE GREENWOOD MCA 52984
10. YOU STILL MOVE ME	DAN SEALS EMI-AMERICA 9851

ADULT CONTEMPORARY

TITLE	ARTIST Label & Number/Distributing Label
1. BALLERINA GIRL	LIONEL RICHIE MOTOWN 1873
2. AT THIS MOMENT	BILLY VERA & THE BEATERS RHINO 74403
3. WILL YOU STILL LOVE ME?	CHICAGO WARNER BROS.7-28512
4. SOMEWHERE OUT THERE (FROM "AN AMERICAN TAIL") LINDA RONSTADT AND JAMES INGRAM	MCA 52973
5. THIS IS THE TIME	BILLY JOEL COLUMBIA 38-06526
6. SOMEDAY	GLASS TIGER MANHATTAN 50048/EMI-AMERICA
7. SHAKE YOU DOWN	GREGORY ABBOTT COLUMBIA 38-06191
8. I'LL BE ALRIGHT WITHOUT YOU	JOURNEY COLUMBIA 38-06301
9. STAY THE NIGHT	BENJAMIN ORR ELEKTRA 7-69506
10. LOVE IS FOREVER	BILLY OCEAN JIVE 1-9540/ARISTA

DANCE DISCO

TITLE	ARTIST Label & Number/Distributing Label
1. C'EST LA VIE (REMIX)	ROBBIE NEVIL MANHATTAN V-56036/CAPITOL
2. COME GO WITH ME	EXPOSE ARISTA AD1-9539
3. SHOWING OUT (GET FRESH AT THE WEEKEND) /SYSTEM MEL & KIM	ATLANTIC 0-86755
4. OPEN YOUR HEART (REMIX)	MADONNA SIRE 0-20597/WARNER BROS.
5. CHANGE OF HEART(REMIX)	CYNDI LAUPER PORTRAIT 4R9-05974/EPIC
6. BOY TOY (REMIX)	TIA RCA 5769-1-RD
7. WHAT YOU SEE IS WHAT YOU GET (REMIX) BRENDA K. STARR	MCA 23704
8. COME GET MY LOVE	TKA TOMMY BOY TB 887
9.JUMP INTO MY LIFE (REMIX)	STACY LATTISAW MOTOWN 457 4MG
10.GIRL FROM IPANEMA GOES TO GREENLAND (REMIX) THE B-52'S	WARNER BROS. 0-20588

TEN YEARS AGO

Ten years ago, Exidy was making headlines and stirring up controversy over its *Death Race* video game.

Exidy's Paul Jacobs appeared on the Today and NBC Weekend TV shows to defend the game. Louis Boasberg of New Orleans Novelty Co. wrote a guest editorial in defense of the game. He noted that the game had players running over various people during the course of the game which caused TV and newspapers to label anyone who played the game as sick. However, he claimed that it was not as bad as playing "war,", a common pastime among youngsters during past decades. Ironically, this past year Exidy did it again with *Chiller*. The game was morbid enough for some operators to decide not to place it in certain locations.

It was February, 1977 that pinball was declared legal in Chicago. Bill O'Donnell, Jr., head of European sales for Bally and Bally's assistant marketing director said, "They have pinballs everywhere in Paris, even in the cafes. When we told them pinball was illegal in Chicago, they were incredulous. They want to know what's wrong with the games that they're illegal."

Roger Sharpe's Critic's Corner in the February, 1977 issue featured reviews of Sega's *Rodeo*, described as intriguing, interesting, and different; Sega's *Temptation*, beautiful; Segasa/Sonic's *Prospector*, impressive; and Segasa/Sonic's *Faces*, eye-opening artwork with incomprehensible play action.

The A.T.E. Expo in London was hailed a success and admitted that it was the first year registration and admission fees were required. Atari's first pinball, *Atarians*, made its debut. It was described as "wider than a standard pin and noticeably less deep because of no inner workings."

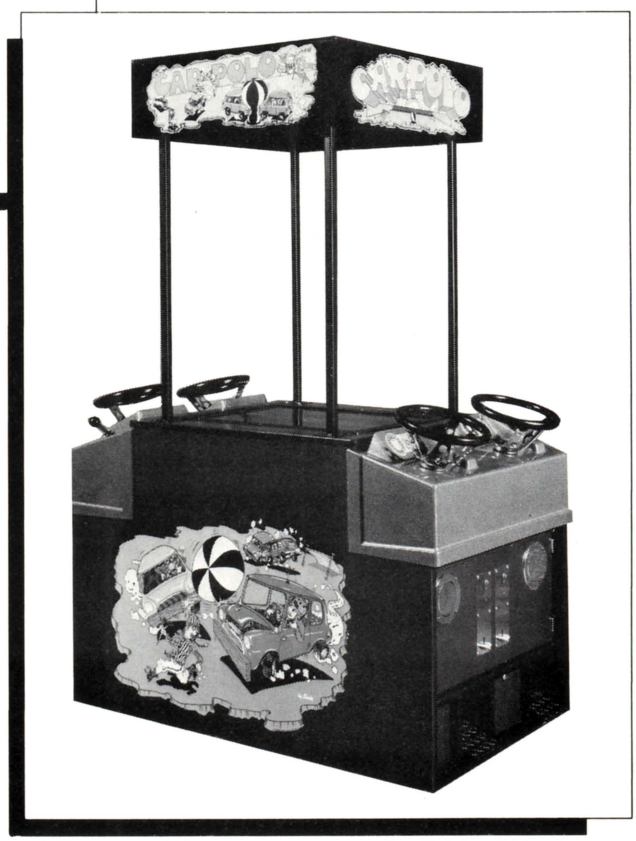
Meadows Games also showed its first pinball effort called *Sea Avenger*. Unlike Atari's pin, it was a two-player model standard in size but with a movable playfield. Exidy showed a driving game, *Car Polo*, with four steering wheels and a 23-inch monitor which was one of the most popular at the show.

People on the move included Eddie Boasberg, who was appointed marketing coordinator for Atari's new pinball product line; Sal Cracco joined Mondial as assistant operations manager; and Jean Morosin assumed the duties of administrative assistant for Atari's coin-op division.

Exidy's Death Chase

Atari's Atarians

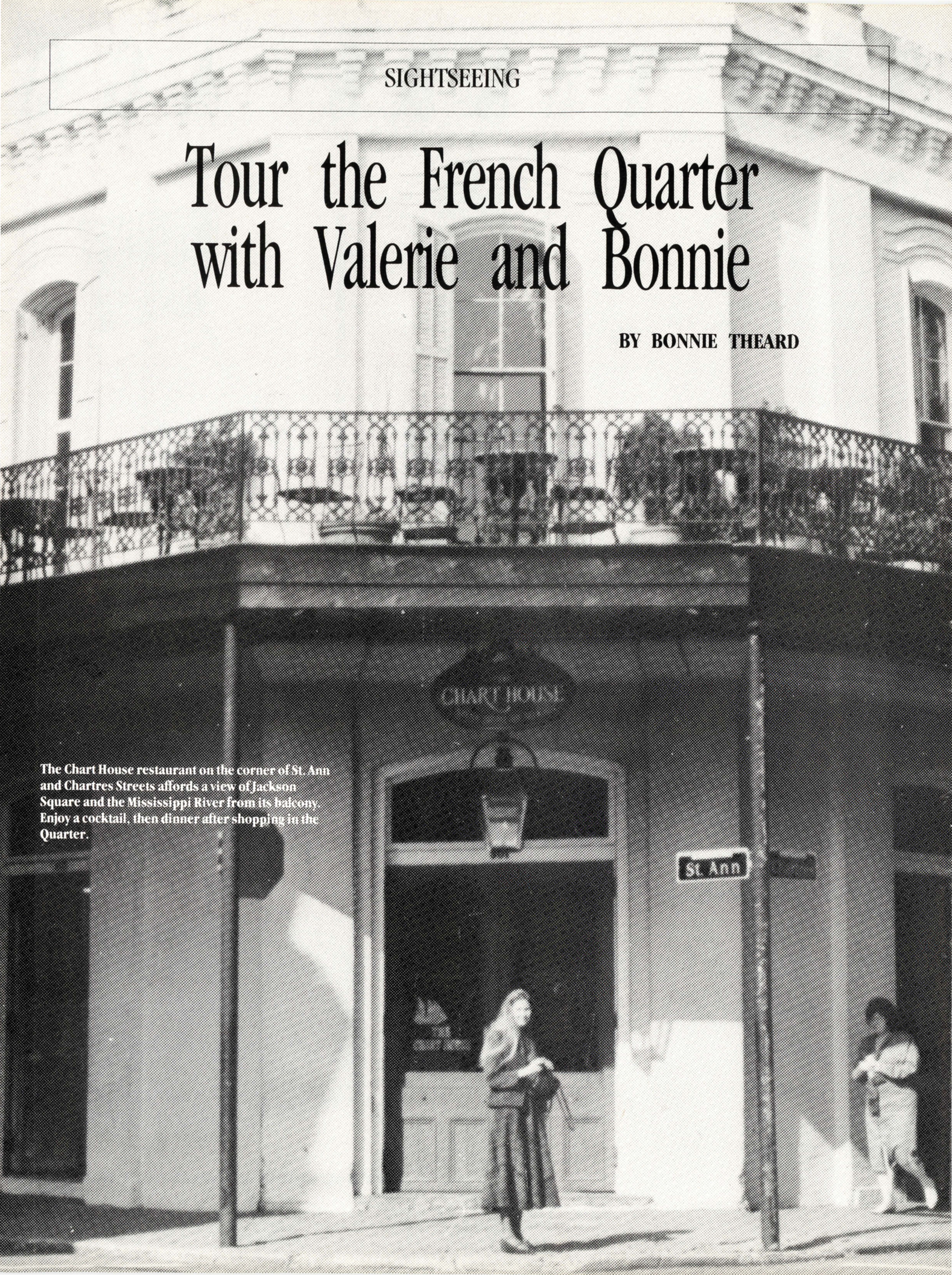
Coinman of the month for February was Norman Little, a Las Vegas operator who had previously been in the gambling business. He said he didn't believe you could mix amusement machines with gaming. "It's a different type of dollar," he told Play Meter.



Exidy's Car Polo

Tour the French Quarter with Valerie and Bonnie

BY BONNIE THEARD



The Chart House restaurant on the corner of St. Ann and Chartres Streets affords a view of Jackson Square and the Mississippi River from its balcony. Enjoy a cocktail, then dinner after shopping in the Quarter.

For local flavor mixed with the "must see" take our guided tour of the French Quarter. Many stops along the way are not standard fare--wait until you see the Progress Grocery and Central Grocery!

Play Meter welcomes visitors to the American Coin Machine Exposition and, to help some of you decide where to start enjoying the real flavor of New Orleans, Valerie Cognevich and I went down to the French Quarter and did what we thought would be fun. It was and we think you will enjoy some of these places. Of course, there are many, many more quaint shops and luscious food stores than the two of us could possibly have seen in several hours. (It was awful having to forcefully drag Valerie back to the car with the reminder that we still had work to do back at the office!) The French Quarter is addictive and once you get started each place seems better and more unusual than the last. The following are our suggestions for a full day of sightseeing and sampling of local specialties.

BEGINNING

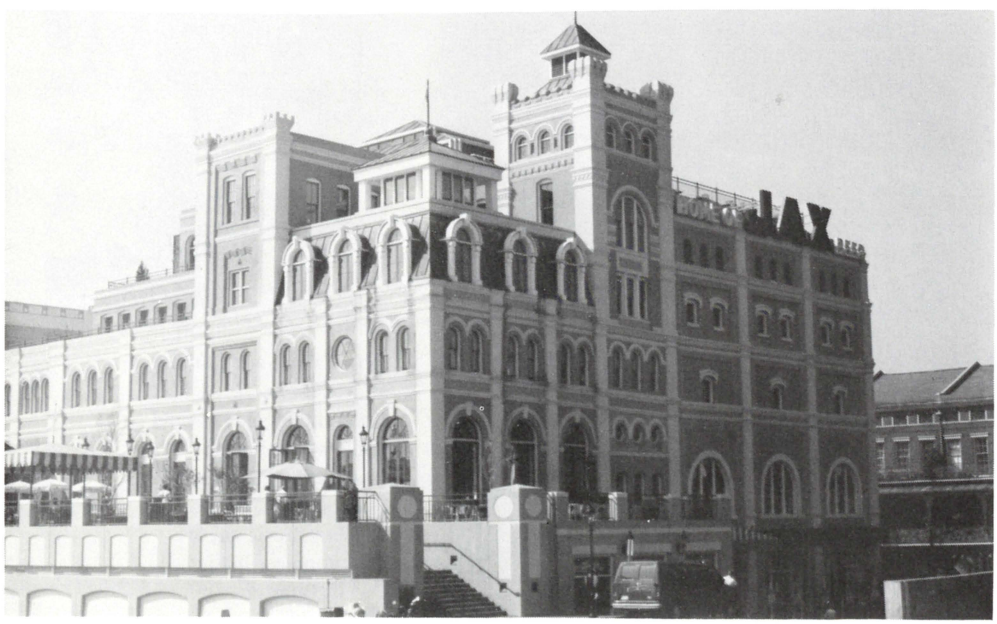
Start out at the Canal Street entrance of our host hotel, The Sheraton. Cross over to Chartres Street on the opposite side and enter the French Quarter. Journey down Chartres and enjoy window browsing as you pass numerous antique shops, making notes on those of interest. A unique establishment is **Hans Luetkemeier Master Gold and Silversmiths, 536 Chartres.**

One more block brings

A typical, narrow French Quarter street reminiscent of European cities. Lace ironwork balconies are one of the city's hallmarks.

(left) Valerie and Bonnie stop by Hans Leutkemeier Master Gold and Silversmiths on Chartres Street. (above) Street mimes, clowns and strolling musicians are commonplace in the French Quarter.

(above) Horse drawn carriage rides begin in front of Jackson Square. (left) Bonnie stops at The Jackson Brewery shopping complex that faces Decatur Street and backs up to the Mississippi River. (below) The Jackson Brewery, home to JAX beer for many years, has become a shopping complex of over 60 shops and restaurants.



you directly to **St. Louis Cathedral** and **Jackson Square**, focal point of the Quarter and the spot where the Quarter meets the Mississippi River. The Cathedral is bounded by historic structures, now museums, the **Cabildo** and **Presbytere** (tours available for later in your day).

Stroll through the Square to the riverfront and start your day with beignets and cafe au lait at the **Cafe du Monde** on Decatur Street. Beignets are irregularly-shaped donuts cooked fresh when you order, three to an order, generously sprinkled with powdered sugar (don't wear dark clothing!). Cafe au lait is half coffee and half milk. Plain milk and juice may be ordered. Sit inside the Cafe or enjoy the passing parade of visitors and horse-drawn carriage rides seen from the outside tables.

After beignets, take a right and continue down Decatur on the same side for a string of interesting shops, including candle and gift shops, a toy store, candy stores and more. You are now in the historic **French Market**, where centuries-old arcades and colonnades surround contemporary shops and restaurants, ending with an open-air farmer's market offering fresh fruits and vegetables.

The Market is made up of four buildings and **Dutch Alley**, a tranquil courtyard that is often the scene of street mimes and free public concerts.

See pralines being made at **Aunt Sally's Original Praline Shop**, 810 Decatur. Send some of these tasty confections to friends and relatives (Aunt Sally mails anywhere). Don't forget to buy a box for yourself--these are welcome treats on the long drive or flight back home.

For Creole spices, recipes, local and imported coffee

Step back in time at The Progress Grocery, a 64-year old establishment famous for muffulettas, olive salad, and unusual items on the shelves.

blends stop in **Cookery N'Orleans Style**, 812 Decatur.

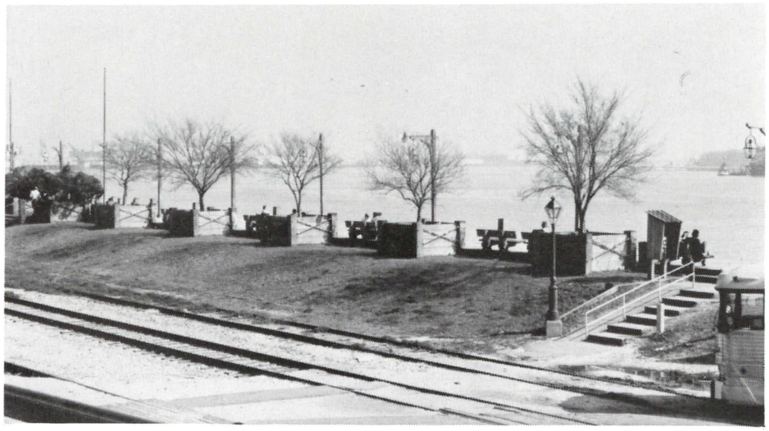
Cross to the other side of Decatur and step back to the turn of the century in the **Central Grocery**, 923 Decatur, and the **Progress Grocery**, 915 Decatur. Bags of dried beans, rice, lentils, and cracked wheat cover the floor in both stores. You won't be ready for lunch yet, but seeing fresh muffulettas and olive salad being prepared will make you want to return. Look for the unusual in canned and dried food items on the shelves and enjoy the aroma of herbs and spices. Take home some Cajun-Creole Style Bean Soup Mix from the Progress or select a salami at the Central.

Two more blocks and you are back at Jackson Square. You can't miss **The Jackson Brewery** shopping complex facing the Square. Formerly home to locally-brewed Jax Beer for many years, the brewhouse and main building have both become home to over 60 shops and restaurants. There you will find the **New Orleans School of Cooking & Louisiana General Store** that features the largest selection of Louisiana cookbooks, plus arts and crafts. For reasonably-priced souvenirs, from umbrellas to drinking cups and caps, and toys for the kids, have items personalized by artists at **Happy Names**. Natural fiber clothing for women can be found at **Alexia Natural Fashions** and exciting scents at **La Belle Epoque Parfumerie**.

After shopping, cross over to St. Peter Street on the left side of the Square, passing more shops and artists, and walk one block to **The Gumbo Shop**, 630 St. Peter, to sample seafood okra gumbo, chicken andouille gumbo, jambalaya, crawfish etouffee, New Orleans famous red beans & rice, or other local dishes.

Tour the historic 1831 **Hermann-Grima House**, 820 St. Louis (tours every half hour from 10-3:30; also gift shop) or

SIGHTSEEING



(left) Bonnie checks the Bergen Gallery on Royal Street, one of many galleries and antique shops in the area. (above right) Valerie samples beignets at the Cafe du Monde in The French Market. (above left) The Moonwalk along the Mississippi River provides a resting spot perfect for viewing large ships and other craft traveling the Mississippi.

the 1857 **Gallier House** 1132 Royal (tours on the half hour from 10:30-3:45 followed by coffee, tea and cookies). Ripley's Believe It or Not Museaum is right across the street, on Bourbon, and should not be missed.

To reach the Hermann-Grima House and Ripley's, take a left as you leave The Gumbo Shop, walk two blocks to Bourbon Street, turn left again and walk two blocks to St. Louis Street. For Gallier House, take a left to Royal Street, turn right and walk five blocks.

Whichever historic house you choose, plan to linger along Royal Street on the way or on your return viewing the many antique shops and art galleries, especially in the 200-600 blocks. There are 25 such shops in this area, featuring some of the most gorgeous posters you've ever seen. A few examples are: **Hanson Galleries**, 229 Royal; **Royal Antiques, Ltd.**, 307-309 Royal; and **Manheim Galleries**, 409 Royal.

Just two blocks down is **The Acorn**, 736 Royal, a quaint jewelry and gift shop with some unusual items. Next door is **Bergen Galleries**, 730 Royal.

From The Acorn take a right to St. Ann Street, walking back to the Square. Stop for a pastry at **La Madeline French Bakery & Cafe** on the corner of St. Ann and Chartres, or a frosty delicacy at **Angelo Brocato's Ice Cream Shoppe**, 537 St. Ann. For custom gift baskets of Creole products, stop in **Creole Delicacies**, 533 St. Ann; they ship anywhere.

Walk off your splurge with a stroll down the **Moonwalk**, a promenade along the levee that affords close-up views of pleasure cruises and larger ships maneuvering along the Mississippi. Have your portrait done in pastels or just admire other paintings on display. Take the horse-drawn carriage ride that begins across from the Moonwalk at Jackson Square.

If you decide to stay in the

area for dinner, many choices are open. Closest to the Square is **The Chart House**, corner Chartres and St. Ann, where you can see the sunset on the Mississippi from the restaurant's balcony while sipping a cocktail and resting your tired feet.

Most shops are open late into the evening seven days a week in case you have second thoughts about those earrings for Aunt Mamie (you want to keep them for yourself and get Aunt Mamie a cookbook instead).

In addition to French Quarter shops, of which there are plenty, you may want to check other shopping areas. Try **Canal Place**, 333 Canal Street for names like Brooks Brothers, Bally of Switzerland, FAO Schwarz, Gucci, Saks Fifth Avenue, plus much more.

Close to the show site is the new **Riverwalk**, a development of 200 retail shops and restaurants located on the lower and upper Poydras Street Wharf and Julia Street Wharf along the Mississippi River.

You will find everything you're looking for in New Orleans and exceed your expectations. Street musicians turn up on street corners; every other doorway offers a new taste sensation. New Orleans is a unique experience awaiting you March 20-22.

(top) St. Ann Street along the side of Jackson Square is home to many shops and local artists displaying their works daily. (middle) Street vendors appear by Jackson Square and throughout the Quarter. (bottom) A musician stops along Royal Street to serenade passing visitors.

EAT, DRINK, AND ... ...FORGET THE DIET!

BY LOUIS BOASBERG

Everyone knows there is an acute depression in the oil and gas business throughout the world and we do not know of any area that has been more affected by this depression than Louisiana, especially the Greater New Orleans Area. However, let me assure everyone coming to New Orleans for the A.C.M.E. Show in March, that there is no depression in the charm, hospitality, and above all the subline super foods, served in New Orleans restaurants.

To the contrary, the economic depression has inspired our chefs to try even harder and the result is New Orleans Cuisine that is second to none! And this includes New York, Paris, London, Chicago, and other places that are famous for their restaurants.

Please don't think for one minute that New Orleans cooking is confined to the French-Cajun variety made famous throughout the country by one of our great chefs, Paul Prudhomme, who has made "Blackened Redfish" almost as well known as "Ham and Eggs"!

New Orleans has not only the best French, Creole and Cajun food but also, believe it or not, the best steak restaurants, the best Chinese restaurants, the best Japanese restaurants, the best Italian restaurants, and if you have a preference for any other kind of cuisine you will find it in New Orleans or the neighboring parishes.

Therefore, at the request of Play Meter's editor, Val Cognevich, I am submitting my personal list of favorite restaurants in the Greater New Orleans Area.

GALATOIRE'S (209 Bourbon Street). This has been my personal favorite throughout the years, simply because the wonderful cuisine never varies from day to day. The Oysters Rockefeller, Shrimp or Chicken Clemenceau and Trout Marguery, are the same today as they were 40 years ago. One draw-back, unless you go early for lunch or dinner you will suffer a line sometimes a block long; they do not accept reservations. No credit cards accepted.

PASCAL MANALE'S (1838 Napoleon Avenue). There are few people in the coin-machine business who have visited New Orleans, that are not familiar with Manale's world famous Barbecued Shrimp. Get a double order and dip the French bread in the shrimp sauce--pure heaven!

TONY ANGELO'S (6262 Fleur de Lis Drive). Italian food better than Rome! Tell the waiter you want the Variety, consisting of 8 or 10 small Italian courses. This is about a 15 minute drive from downtown.

LA CUISINE (225 W. Harrison Avenue). A very reasonable and great seafood restaurant. It's also a 15 minute drive from downtown.

MASSON'S (7200 Pontchartrain Blvd). Any and everything, very good and very reasonable. Located near LaCuisine and Tony Angelo's, about 15 minutes from downtown.

MOSCA'S (Hwy 90).

LENFANT'S (5236 Canal Blvd). The food is excellent and there is dancing and entertainment next door to the restaurant. A brief cab ride from downtown.

LA LOUISIANA (725 Iberville Street).

I mention the last three restaurants altogether because their cooking originated from the Mosca Family, Elmwood Plantation tradition of super food.

Getting away from my personal list, I'd like to mention these famous "Temples of Gastronomy":

ANTOINE'S (725 St. Louis Street). World famous, deep in tradition and history. Well worth a visit if you have never been there. (ask for Chester to make reservations--he is a great waiter!)

LE RUTH'S (636 Franklin St.) It's across the Mississippi

River in Gretna, but worth the drive for something different and extra good. However, don't plan on tackling the bridge during rush hour.

COMMANDER'S PALACE (1403 Washington Avenue). Well known among coin-machine people. The bread pudding souffle must be tried--there is no description good enough!

CHRISTIAN'S (3835 Iberville Street). Ask for Joe, the Maitre d' or the proprietor, Chris Ansel.

K-PAUL'S (415 Chartres). This is a restaurant owned and operated by the famous Paul Prudhomme! Unless you are a celebrity, you will have to go early and sweat-out a long line!

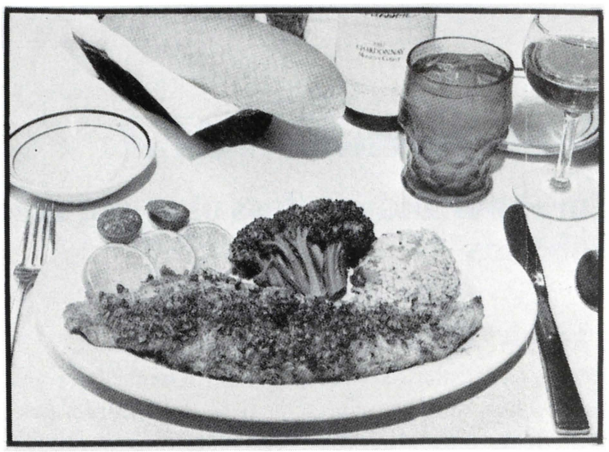
BRENNAN'S restaurant (417 Royal Street). Famous for "Breakfast at Brennan's". If you haven't tried it, do so!

CROZIER'S (7033 Read Lane). This is the one and only pure French restaurant in the New Orleans area. And believe me Paris has none better. It is worth the 15 minute cab ride from the hotel. Introduce yourself to Garraud Crozier the proprietor and chef. Order anything on the menu as you can't go wrong!

And now for some special restaurants for those who do not like Cajun or French cooking. If you are a "meat and potatoes" man, go no further than **RUTH'S-CHRIS STEAK HOUSE**. There is no steak lover in the coin-machine world that hasn't been to **RUTH'S** at 711 No. Broad Street. This is the flagship of the big steak restaurant chair that is opening up all across the country. And I'd like to know if you've EVER had a better steak! Not in New York, Chicago, or anyplace else! And even if you don't like steak just dip the French bread in the glorious steak-butter sauce. Be sure to order one of the augratin dishes, potatoes, cauliflower, or peas. Ask for Doris, a good friend, or the great Ruth herself!

If you insist on Chinese food we have the best of **CHINESE CUISINE**. **GIN'S** at 739 Conti Street and, my favorite, the **HOUSE OF LEE** 3131 Veterans Blvd.

For all of our Japanese guests in New Orleans, go out to **SHIGURE'S** 8115 Jeannette Street. (Ten minutes from downtown New Orleans.) If it is Sushi Japanese food that you adore, this restaurant beats anything you ever encountered in Toyko. Shigurie's is very small with a few tables plus the Sushi Bar. It's spotlessly clean with absolutely divine food. Even if you don't like raw fish, you will like it at Shigure's because of the great sauces. Introduce yourself to Mitsuko, the adorable young chef right from Hiroshima. She speaks your language better than English.



If you like New Orleans world famous oysters either for their taste or to help your sex life, try any of the business district Oyster Bars: **ACME OYSTER BAR** (724 Iberville), Felix's (738 Iberville), or **MESSINA'S** (200 Chartres Street), all within walking distance of your hotel.

The favorite oyster place of my dear friend, Si Redd, and other oyster gourmets is **UGLESICH'S** (1238 Baronne Street) five minutes by cab from downtown. Try it for lunch. There's raw oysters, fried oysters, and fried trout, like you have never had before.

To be different, if you want some Soul food, fried chicken, greens, red beans and rice, go to **CHEX HELENE'S** in the Hotel del la Poste (716 Chartres street).

In addition to the aforementioned favorite places, New Orleans has many other eating places large and small, catering to the whims and appetites of everyone. Just like Paris it is hard to find a "bad" meal in a New Orleans restaurant!

So to all our visitors, let us say once again. Eat, Drink, and be Merry.

NEEDS TECHNICAL HELP

"Cure your Midway 'loss of sound-credit' problems"

By Frank "The Crank" Seninsky

Play Meter has asked me to comment on the following letter. Since I have been the technical writer for this magazine for the past several years, it seems fair that I would be called upon to come up with a solution to an operator's problem. I feel that the solution is a good example to use for any Midway games that have similar symptoms. Here is the letter:

"Dear Sir,

I am writing concerning a technical problem that has plagued our four-player (Island Console) *Demolition Derby*. Due to what Bally describes as static electrical charges, the game frequently loses its sound and/or aborts credits (especially annoying when four players are on the machine). Ground straps from the sound board to the power chassis and from the power chassis to the card rack were installed, as recommended by the Bally engineers (these were found to be missing from some units). However, this did not correct the problem.

The August, 1986 edition of the *STAR*TECH Journal* (section reprinted in Figure 1) contains an article on Tehkan *Pinball Action*, with a recommended solution involving resetting the sound processor each time a coin is inserted. My question is whether this would work equally well on the *Demo Derby* to resolve our sound/credit problems. Your attention to this request is greatly appreciated."

DON CAPP
The Tiny Tee Miniature Gold Course and Arcade
McAllen, TX

CRANK'S REPLY: Dear Don,

I want to thank you for taking the time to write this letter. It gives me the opportunity to follow up on problems that many operators are faced with and to directly help a fellow operator.

No, the resetting of the sound microprocessor will not solve your problem on *Demo Derby*, although it does work on the game mentioned in *STAR*TECH Journal*. *Demo Derby* actually has two sound boards: a music board which Bally calls the "Cheap Squeak Deluxe Board" and the "Super Sound I/O Board". Resetting the SS I/O sound board (part of the card rack system) would also cause (in this case) the resetting of the CPU board, which would result in the loss of your coin credit every time.

There is a simple way to solve your problem, though, and it is very similar to the way our service department has been fixing and modifying our (and all of our board repair customers') Midway games, especially *Spy Hunter* and *Galaga*. *Demo Derby* tends to lose its sound and/or credits during game play because static (glitches) gets onto the data buss.

STEP 1: Set the logic board voltage to exactly 4.8 volts DC as opposed to the recommended 5.0 volts. Lowering the supply voltage has kept many of the intermittent problems on *Galaga* from reoccurring.

STEP 2: Change the "Z-80 B" to a "Z-80 A". This will slow down the data buss. We did this to most of our *Spy Hunter*'s which had their CPU chips damaged or destroyed by the excess heat dissipated from the faster buss speeds.

STEP 3: If the loss of sound problem is on the music board, change the MC6821P to a MC68A21P. Also check the A07533JN for thermal damage and replace it, if necessary, with only an Analog Devices-made part.

Remember to use only Cerdip package or ceramic Z-80's as they dissipate heat much better than the cheaper plastic types. I also recommend keeping on the ground straps that you installed. These must be one-inch wide, flat-braided straps to provide any noticeable grounding effect. Don't ever waste your time running regular 18-gauge wire as ground straps. There was no mention if Don Capp also had, or had installed, ground straps from the coin door and control panel, to the power chassis. This is also recommended.

For further information write our service department at Alpha-Omega Amusements & Sales, 6 Sutton Place, Edison, NJ 08817 or call Jimmy at (201) 287-4990. As always.....keep cranking!

Tehkan PINBALL ACTION
Intermittent Sound
By Sam Cross
Godwin Distributing
North Little Rock, AR

The sound on this kit has a habit of getting knocked out by the flourescent lamp flashing or from any of various voltage spikes which could enter the game.

Symptoms include; Sound not being enabled until the game is turned off/on several times to the sound disappearing at random intervals not to return until the game is turned off then back on again.

The tech at Tehkan advised me to disable the lamp so that it won't interfere on power-up. This seemed to cure most of the problem but it still happened at less frequent intervals.

The solution I came up with was a result of simplicity, as I had tried several other ambitious tricks which didn't work to my satisfaction.

It involves resetting the sound microprocessor each time a coin is inserted. The only sacrifice is that the "coin registered" sound is not heard, but this is a small sacrifice.

On the board with the large edge connector, which is the sound board with the amplifier on it, cut the trace on the parts side which leads to pin 13 of C4, a 74LS32, and connect a wire from this pin 13 to the Non-Banded Side of diode D2 which is right under the large edge connector.

This modification results in the action that whenever a coin is inserted, the coin switch pulls the non-banded side of diode D2 to ground and resets the sound microprocessor at the beginning of every game, ensuring sound during the game. (Provided the sound micro is working properly.) The solution is crude, but cheap and easy to perform on location.

Figure 1

TECHNICAL TOPICS

SERVICE BULLETIN

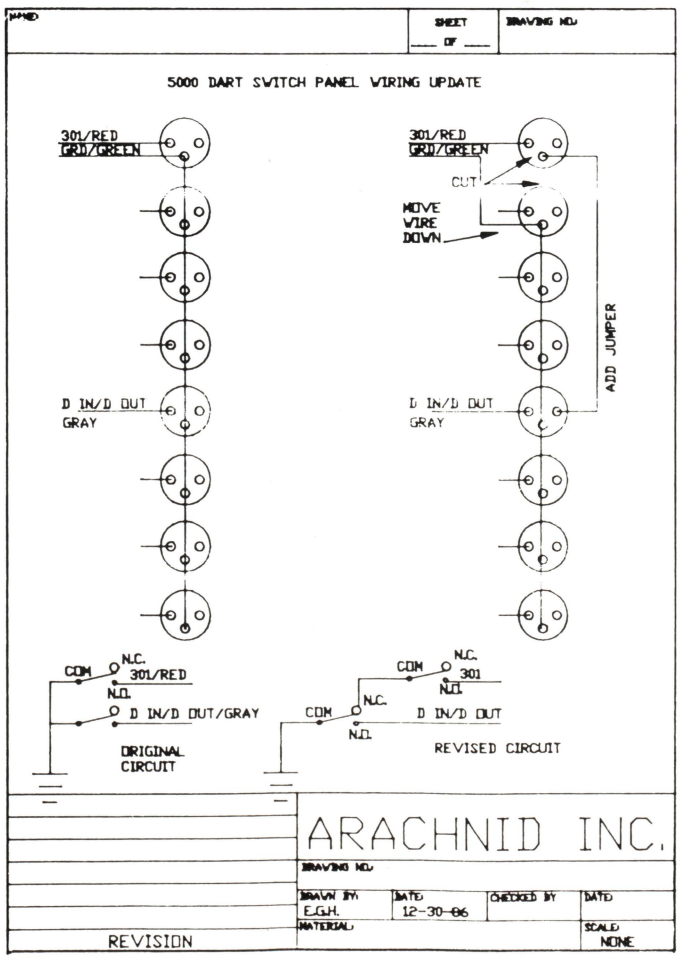
BY GENE HARLAN, ARACHNID'S CHIEF ENGINEER

The following services tips should help with possible problem areas on the English Mark Dart games.

4500 SERIES

1 Make sure that the screws on the power supply top printed circuit board that hold in the 5V regulator are tight. If these screws come loose, the regulator losses its ground connection, allowing the unregulated 11-volts to go directly to the logic board. The most sensitive part is the Eprom, and it, if not other integrated circuits, can be affected. We have switched to a screw with a lock washer. Adding a lock washer to existing games would also be a good idea.

2 If a problem causes the target lamp to stay on continuously, the cause is usually that the triac under the power supply has shorted (CAUTION - 120 VAC PRESENT! UNPLUG BEFORE SERVICING). Most reports indicate that it happens when a bulb burns out and a new bulb is inserted which stays on continuously. When a bulb burns out, the filament breaks and can fall across the posts in a fashion that causes a much higher current draw than normal which will make the triac short. Replace the triac with an SC146D (we've had the best luck with Motorola). We are currently investigating what seems to be a problem with triacs made by Thompson labeled BTB 10400B. Initial reports indicate a higher than normal failure rate in the field.



3 If the target lamp doesn't come on at all, yet the lamp is good, the problem usually lies with the MOC3030 opto-isolator located under the power supply. (CAUTION - 120 VAC PRESENT! UNPLUG BEFORE SERVICING.)

4 Coin meters were added to the 4500 Series game at S/N 3850. To instigate this change, the top power supply board was changed to provide an extra +5 VDC connection. The new power supplies will work with older games, but the older ones won't work in the new games because the wires which are supposed to have +5 VDC will be grounded, preventing coin-up from occuring.

5 If a problem occurs on coin-up or when any sound happens on the game, re-solder or replace C19 (1 ufd 50V). It appears that if this capacitor is not functioning properly the sound is getting into the power supply causing logic problems.

5000 SERIES

In some locations, players have discovered that 301 Double In/Double Out can be played for 25-cents by pressing game select buttons one and five and releasing at the same time (doesn't always work however). The attached minor wiring change to the game select pushbuttons will prevent this from occuring. Thanks goes to Bob Amin of Pioneer Sales, Milwaukee, for this idea (Figure 1).

For further questions or assistance on Arachnid games, you may call 1-800-345-8319. In Illinois 1-800-654-0212.

TOP SECRET

TOP SECRET is the up-dated version of Exidy's *0077* game shown at the AMOA which was not quite finished. Pete Kauffman, Exidy president, said, "All operators who purchased *0077* will receive a free *Top Secret* update kit. Over 50 screens have been added along with a 360 degree steering wheel and a new panel layout."

Delivery began in mid-January. For information contact Exidy at (415)490-7660.

CRITIC'S CORNER

A WINNING TRIO OF GAMES

BY ROGER C. SHARPE

Though exhausted from shoveling half a foot of snow, my thoughts are already on the springtime American Coin Machine Expo to be held in New Orleans.

Although you're going to be bombarded with some brand new releases at ACME, there are still some new games, machines that received a great deal of well-deserved hype at AMOA, that are still going strong and will continue to do so. More importantly, however, these games have demonstrated the capability of having "legs".

Sega's *Out Run*

Not since *Astron Belt* was shown at the 1981 AMOA as a breakthrough concept, has Sega so captured the fancy of the industry and players. Here is a game, at least in the sit-down version, that really gets attention on location. I have watched people's reactions to the machine as it moves around and as the action unfolds on screen. There is a real sense of player and passerby involvement. It's a unique charm few machines can claim.

Racing games have become a staple of the coin-machine industry. There's something about the challenge of getting through a course, while avoiding obstacles, that appeals to players and *Out Run* has it all.

The realistic touches and nuances on-screen that give the player a true feeling of being on the road is impressive. When you hit a little hill and can't see the road out before you, it's just like the real world. Moving around a curve and not seeing out to the horizon until you straighten out is yet another little bit of detail that pays off in the final analysis.

The player will encounter five different stages and 15 challenging scenes covering a variety of road conditions and ongoing traffic. Even Burt Reynolds' Cannonball movies don't have the wild drivers as in the world of *Out Run*.

The Deluxe Cabinet is a mini-car and borrows heavily on the success of *Hang-On*, the company's hit last year. The Standard Cabinet offers movement similar to the Deluxe but some of the extra cabinet touches are missing. Lastly, there's the Upright which stands on its own with a steering wheel design/construction that brings the player more control of his destiny on the road ahead. The major question about *Out Run*, however, is price.

It is undoubtedly a high ticket item, which can be a real burden to many operators. And another question is the pricing to the player. A three- or four-coin transaction is a major hurdle no matter how great a machine might be, especially when so many games are still on quarter play. The problem is intensified when an operator has discounted his machines with tokens that might

Sega's Out Run

bring down the face value of a single token to far less than 25-cents. As a result, an operator is faced with a powerhouse machine that is going to cost him upfront. The payback potential is there to offset the investment, but earnings will have to come in much longer than usual. It's not going to be a one or two month return, even in the best of locations. And this might make the decision to purchase *Out Run* more difficult than it has to be.

The other consideration is floor space. The sit-down models are big machines that need space and a position of prominence on location. Even the upright needs to have something to show it off. But the game can deliver and that's what remains the vital ingredient in the overall planning of any successful game room operation.

My hat goes off to Sega and the remarkable turnaround it has enjoyed since breaking away from Bally. Sega has always been on the cutting edge of development and it appears ready, willing and extremely capable to take up the challenge for the rest of this decade and beyond. For *Out Run* I'll go with a solid ####.

Williams' *Pin-Bot*

If there is any pinball company that deserves credit for sustaining the art while raising it to new levels, it is Williams. Even when its video game fortunes were rising, there was still a fervent dedication to pinball, influenced by the expertise of Steve Kordek and many others. Barry Oursler is finally receiving credit for his creative talents and now, with *Pin-Bot* and *Comet*, Barry has come into the spotlight he richly deserves.

The Amusement & Music Operators Association strongly believes that continuing education is a key to success for coin-operators in the amusement & music industry. Since 1983, AMOA member

Continuing Education = Succes$!

operators have had the opportunity to utilize continuing education to enhance their business skills through the AMOA-Notre Dame Executive Development Program at Notre Dame's campus in South Bend, Ind.

Designed specifically for operators,

the program is comprised of five (5) two and one-half day sessions. Sessions are held each spring and fall. Conducted by a leading Notre Dame educator who understands the needs of operators and patterned — in part — after Notre Dame's executive MBA program, sessions address these diverse operator topics... and much more:

- Accounting
- Budgeting
- Finance
- Human Resource Management
- Law
- Marketing
- Strategic Planning
- Taxation

There also are group assignments where participating operators are given a specific homework "project" to complete during the session. Better yet, each session gives operators an opportunity to learn in a campus environment *and* exchange ideas with fellow operators — a unique learning experience in itself!

Feedback from operators who have successfully completed all — or just a few — of the five sessions has been nothing short of phenomenal! In fact, all attest that they reap many benefits — monetarily and in business "smarts" — when applying what they've learned back home. Those operators successfully completing all five sessions also receive AMOA-Notre Dame continuing education certification.

The AMOA-Notre Dame Executive Development Program is one very important way that AMOA is helping members improve their business skills through one of the greatest training tools ever — continuing education.

AMOA: Working for You!

For more information on the AMOA-Notre Dame Executive Development Program — or AMOA membership, programs and services — call or write today!

Amusement & Music Operators Association
111 E. Wacker Drive
Chicago, IL 60601
312/644-6610
Direct Line:
312/565-4602

Williams' Pin-Bot

When I first played *Pin-Bot*, I honestly wasn't blown away by it. In fact, I had some fundamental problems with the limited right side access, the rather up-and-down playfield movement, an elevated area that tended to take up time and break for any ball near the outlanes. But there was also something else to the machine that was very basic, and it was the purity of overall ball movement and the simplicity of programming design and balance that made me go back again and again to refine my playing techniques and appreciate the subtleties that are so much a part of *Pin-Bot*.

My reaction on the show floor in Chicago was that the other pinball machines were great on their own merits, but when I wanted to relax and play a machine that I felt comfortable with, *Pin-Bot* was the choice. There is something to be said for glitz and *Pin-Bot* has its share, but not to the point of compromising the integrity of design and the sequencing of features and scoring build-ups.

If anything, *Pin-Bot* is a throwback to another era, only in a new package for '80s. It's the old color-coded type of game where even the novice understands what has to be done. Hit the color targets and something is going to happen. But it is in the execution that *Pin-Bot* really shines and it is a tribute not only to Barry, but also Python Angelo for creating an excellent pinball package.

Some of the key points begin with the plunger skill shot, devised so that a player can stand back and let loose with the plunger. There's a strategy involved in making the right kind of shot in order to make it up the spiral and maximize scoring. Next there's a rather restricted thumper bumper area on the right, this is tied into a special energy value that can be claimed on the left side beneath the ramp. This is one of the great features that Gottlieb premiered on *Mars*--the stargate to go under or go up and over. There's another scoring feature tied into an array of lights on the center of the board, highlighting different planets which can be lit from a right side target for extra point build-up. Making the ramp can provide bonus multiplier and a chance for hitting a solar value in multi-ball play that can total up to 5,000,000 points. And that elevated area of posts, a single hole, and a variety of ways for the ball to travel proved to be a great rest period for the player as well as a skillful way to set up getting an extra ball via a lit lane at the right flipper, or a chance to start again from the plunger for increased value points off the spiral. The target bank on the left ties into the energy value points, while the upper kick-out hole offers increased scoring possibilities on its own, along with the chance for getting an extra ball. However, *Pin-Bot* also held out the hope for multi-ball play by economically using space in a very ingenious way. The 25 colored squares at the top center are tied into a yellow, blue, orange, green and red target bank, that is duplicated by another bank on the right.

If a single line of lights (for instance the red) is flashing and that target can be hit, the center target bank disappears into the playfield, revealing two kick-out holes for locking up balls and multi-ball play. Otherwise, this happens when all 25 lights have been activated by knocking at the targets to finish off the sequences.

This approach to playfield design and multi-ball activation adds to the challenge and appeal by the players to think of the game as being beatable. It's all there in front of you and seems to be an easy task to master. But a great machine is able to deliver that intangible to the player and keep that player coming back for more.

In the final analysis, *Pin-Bot* is a super game that offers scoring potential and player satisfaction. There are great effects and ear-catching sounds that make this a total package worthy of all the kudos it has already received. For a location looking to keep up its pinball offerings with the best, *Pin-Bot* is a necessary investment that is going to keep on earning for a long time. A well-deserved #### goes out to *Pin-Bot* and the fact that Williams should be very pleased with its accomplishments for pinball over the past year and a half.

Atari's 720 Degrees

Atari's *720 Degrees*

I had my reservations about a game focusing an activity suited to particular geographical locations, but *720 Degrees* has proved to be an intelligently conceived and executed video game that combines reality and fantasy into a contemporary theme. For me *720 Degrees* appeared to be a mixture of *Paperboy* and *Marble Madness* (a machine I loved for its visual ingenuity and head-to-head combat). But Atari has learned from the strengths and weaknesses of these games and the result is a game that is unique.

There are elements within the game that keeps the challenge fresh and active time after time. Atari designers and programmers have created a world where players compete in various skating parks for cash prizes. This is only one aspect of the game within a game, within a game concept presented by *720* Degrees. First is getting through the city streets before the player can even compete in the skate parks. There's also options to buy new, better equipment for further encounters back on the streets and in more competitions. There are over 20 skate parks and enough hazards and obstacles on the city streets to keep players on their toes.

Initially, I thought *720** might be too complex for the average youth. However, it's actually the older players that might not be able to fully understand the subtleties of the game only because most are not skateboarders and probably never will be. Those older players are a part of the scooter generation when getting around seemed to be far less theatrical and acrobatic.

Anyway, *720 Degrees* appears to be a machine whose time has come. Even the Northeast's snow and sleet storms don't seem to be detracting from the earning power and appeal of this video gem. Come springtime, *720 Degrees* is going to have more immediacy to the public who can't warm up to the action today.

The new rotary stick and two action button controls are extremely responsive allowing players to make some interesting maneuvers. For skateboarders who are also video game players this must be like dying and going to heaven, while the less intrepid youngster is going to be able to live out fantasies in videoland.

720 Degrees does pack a wallop. However, the game is definitely directed toward a specific audience which has been borne out by some operators I have talked with since the game's introduction at AMOA. It's not for everyone and is a youthful machine in terms of who is going to play it on a repeated basis. But Atari should take some satisfaction in bringing out an appealing game with a contemporary theme that is going to keep action up on location. We'll go with another #### for the execution of *720 Degrees* and its faithful reproduction of what must be the streets and parks outside and around Milpitas, California.

My feeling is that these three games are going to be around for a while despite the availability of follow-up machines. It's no longer enough to buy a game and think that it's dead in a month's time, especially with the higher prices that many of the new games are commanding. Of course, operators and store managers must take it upon themselves to keep the games in top working order. The only thing that makes a game old, besides the familiarity or redundancy of its play, is the fact that it gets dirty and abused and isn't maintained.

The new machines demand care and attention. I have seen almost new *Pin-Bots* already shot to hell with features not working and playfields filthy dirty. I've also seen *720 Degrees* on location stuck next to decade-old equipment where players would have to trip over it to notice it's a new machine with unique play action.

The challenge is to know your player and what they will support--such as increased pricing for an *Out Run*. These are the intangibles that can spell the doom of even the best piece, or the success for operations that are kept up, monitored and treated like a true business. Until next time, as always, be well and prosper.

PLAYER'S PICKS

'Physical' game a welcome surprise

BY STEVE HARRIS AND THE U.S. NATIONAL VIDEO GAME TEAM

Except for an occasional and much-welcomed surprise, most video games have been viewed as a passe form of entertainment; where the player interacts with nothing more than a machine. Myths about video games breeding anti-social behavior were often fueled because of the lack of interactivity between players. Beyond the simple maneuvering of a joystick and the random tapping of a few buttons, the anti-gaming advocates would say, the "sport" of video involved little else.

With the introduction of Atari's *Football* in 1975, however, video games took on more physical qualities. By manipulating a trak-ball (the first machine to ever use the revolutionary device) independently of a separate set of buttons, players not only controlled the direction of the on-screen characters, but their speed as well. The more diligent the player, the faster the action (and the larger the blisters).

Although *Football* broke new ground, the first game to combine true physical play with strategy and reflex was *Track & Field*, the All-American sports contest from the Japanese company, Konami (and the now defunct Centuri). Players put their on-screen athletes through the paces in a variety of track events. Speed and agility, the basic goals in each round of the game, were achieved through the rapid and rhythmic slapping of a pair of "run" buttons. The faster the buttons were hit, the quicker or longer the player would run, jump, or throw.

Track & Field was an instant success with players, even though it was somewhat overshadowed at the "laser-crazy" 1983 AMOA show. Not only did this game successfully tap into a player's endurance, it was easy to understand (not much strategy here) and most of all fun to play. With its automatic posting of top records for each event as well as options for simultaneous four player games (remember, we're talking pre-*Gauntlet*), it's not surprising that *Track & Field* spawned an equally entertaining sequel.

Since that follow-up, *Hyper Sports*, was unveiled, video games that rely on a player's physical abilities have unfortunately been few and far between. Bally/Midway, however, fresh off a string of hits like the multi-player monster and mayhem contest, *Rampage*, displayed one of those infrequent surprises at the

recent AMOA convention. This new entry into the stamina field features those wild monster-truck (autos built on special chassis to accommodate a set of oversized tires) in all their car crushing glory.

The *Power Drive* cabinet comfortably accommodates up to three players simultaneously, providing an excess of elbow-room without taking an enormous piece of floor space. The unique design of this piece (which is slightly reminiscent of the *Rampage* cabinet) will not only save you room, but will help develop a closer camaraderie between players (a nice touch that helps the coin box that is all to frequently absent from most of the games being released today.)

Power Drive is divided into over a hundred separate events, each spaced evenly within the course of play. Players begin with a purse of $3,000 with which to enter each race. Each round costs $1,000 to play, and additional money is awarded depending on players' skills, The object is simple: press two large microswitch-activated buttons as quickly as possible to muster up speed. Then, as you race against either human or computer opponents, you must use a separate "wheelie" button to elevate the front portion of the vehicle (a modified sports car, truck, or jeep) as well as a two-wheel/four-wheel drive stick in order to climb over a variety of obstacles.

Besides the basic car crush events, *Power Drive* also boasts a number of bonus scenes which require players to best randomly selected distances. These jumping, pulling, and crashing rounds help break up the fast-paced races by allowing players to take advantage of different gaming strategies.

The animation and graphic clarity of *Power Drive* is detailed, although somewhat sparse. The black outlines of the vehicles help make the colorful hues stand out, especially in the one player vs. computer mode where the computer controlled trucks are purposefully dulled to contrast against the players' car.

The background graphics are equally sharp, complete with posted billboards announcing other Bally products. Although there is once again a lack of animation, the background visuals do scroll with the action to create a quite convincing simulation of three-dimensional depth.

The musical accompaniment of *Power* Drive is outstanding on all levels. The fast-paced tune plays during each intermission, reaching a tremendous crescendo prior to each race. Even though *Power Drive* uses this hard rock soundtrack repeatedly, the sheer energy of the music keeps it from growing tiresome. Other sound effects, from the roar of the engines to the ticker-tape announcements are all rendered with equal perfection.

Power Drive is a high energy gem of a game that has something for nearly every type of player. Simple game play, combined with the very physical and very competitive action guarantee player acceptance on all levels.

In addition to the game's superior interactivity, *Power Drive* compliments itself with a wide array of other incentives. Custom features like a wide multitude of tracks will keep players interested (especially with the buy-in features) and the personalization of each race (the Chicago Crunch, the Boston bug, etc.) lend extra excitement to this unique title.

Power Drive fills the molds of *Track & Field* perfectly, throwing just enough innovation into the works to insure a loyal following of both casual and frequent players. *Power Drive* is an exhilaration rock-em sock-em winner.

APA INTERNATIONAL SCOREBOARD

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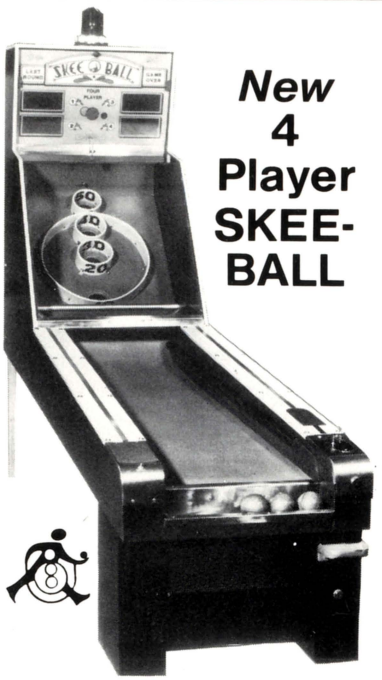


New 4 Player SKEE-BALL

More fun for patrons, *more profits for you!*

Now better than ever, Audio Skee-Ball. Discover the proven money-making potentials of Skee-Ball — the skill game that sees so much activity at amusement parks, fairs and carnivals.

New Audio Skee-Ball is available in various sizes — from small models 6 or 8 feet long, ideal for kids, to larger models ranging from 10 to 13 feet.

To operate, players simply drop a coin into a slot, and they're served 3 balls for 3 rounds — and a lot of fun. A "big brother" electronic scoreboard tallies every round for up to four players.

A variation of the standard game is also available: *Bonus Ball,* with two more scoring pockets that can deliver 100 extra points per pocket.

Contact Skee-Ball for information and literature.

SKEE-BALL

... the game they keep coming back to.
Skee-Ball, Inc.
8th & Maple Sts., Lansdale, PA 19446
(215) 362-0300 Telex 846-072

Consulette ES III 200

NSM/Loewen-America introduces the *Consulette ES III 200*, a new 200 selection wallbox for all NSM model E, ES, and ES III phonographs.

This remote control selection box features title strips that are easily exchangeable and a control and credit unit that can be programmed individually. Single hits, group hits and music groups are available by pressing separate keys.

The *Consulette ES III 200* power is supplied from the phonograph or a hideaway via eight-core cable. It has compact selection key board, top ten, pricing and selection playing displays and coin acceptor for three different coins.

Installation is on the customary NSM/Loewen wall mounting bracket.

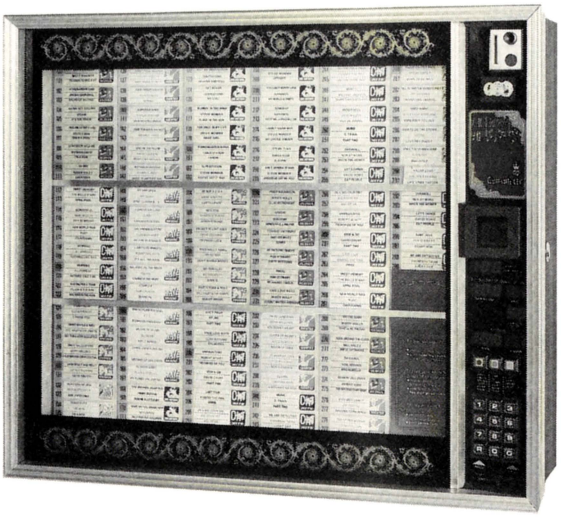
For more information, write NSM/Loewen-America, 5207 N. Rose St., Chicago, IL 60656, or call (312) 992-2280.

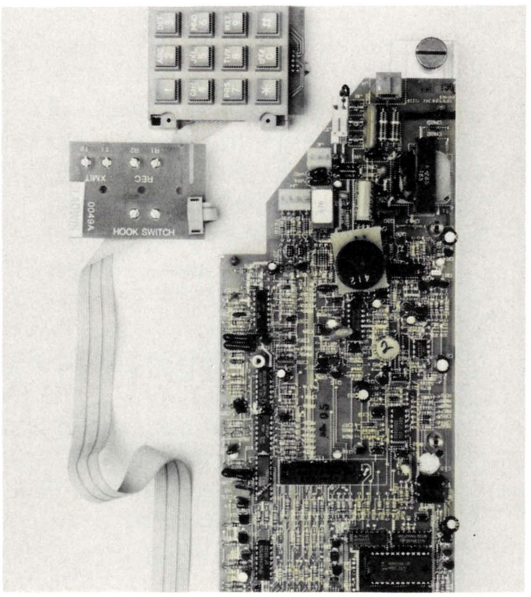
Videomax

The latest video cassette dispensing machine is the *Videomax* from Videomax, Inc., a home video company.

Videomax is manufactured by NSM Apparatebau GmbH & Co. AG, of Bingen, West Germany, parent company of Loewen-America. The unit features a 14-inch color monitor with graphics that lead customers through a computerized, menu driven browse and select process for rental and purchase of video cassettes.

Videomax is credit card operated, compact, and has slots for 501 cassettes (with any number of titles) on a footprint of only 9.5 square feet and standing just under six feet high.





Videomax, Inc. co-developed the design with the manufacturer and will market and distribute the product in the U.S., Canada and parts of Asia. The company plans to link all machines to a central computer for inventory control, transaction tracking, remote diagnostics and other management information.

For more details, write Videomax, Inc., P.O. Box 4428, Scottsdale, AZ 85261, or call (602) 951-6227.

Powerline Telephone Retrofit Kit

Gladwin, Inc. has developed the Powerline coin telephone retrofit kit *Model G05423* that fits all GTE AE120B and GTE look-alike coin telephone housings.

The kit is line-powered to eliminate all costs and hazards associated with AC. It is prepay and voice-assisted and retrofits new or existing GTE units.

Answer supervision circuitry allows full and accurate detection, simulating central office functions. Other features include remote polling and down-loading, call box accounting, utilization of a variable rate structured chip and variable programmable access dialing options.

The Powerline also offers vandal-resistant construction and a weather-resistant chromed metal keypad for installation indoors or out.

For further information, contact Gladwin, Inc., Route 1,

Box 370-A, Oakwood, GA 30566 or call (404) 536-6023.

Danger Zone

Cinematronics introduces *Danger Zone*, a dedicated combat action video featuring a high-tech stainless steel cabinet design.

Twin handles swivel the monitor left or right and tilt up or down to activate realistic scrolling action on the screen.

Players are positioned in a desert defense post that has been on full alert for days, expecting an invasion. Suddenly, the radar screen is full of invader blips as swarms of enemy attack helicopters and bombers come in low, trying to take out the base.

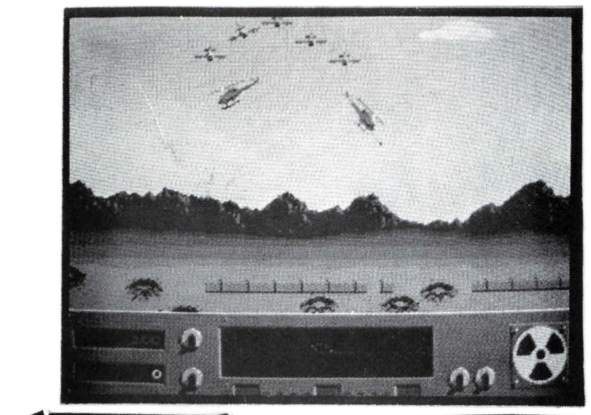
Players grab the handgrips of a rapid fire anti-aircraft gun and fill the skies with gunfire. Swivel left and right, tilt up and down and the defense monitor follows the action as the player unleashes heat-seeking missiles against the bombers. Conditions turn from code yellow to code red as the enemy sends in ICBM's. Fighting on to win is the player's challenge.

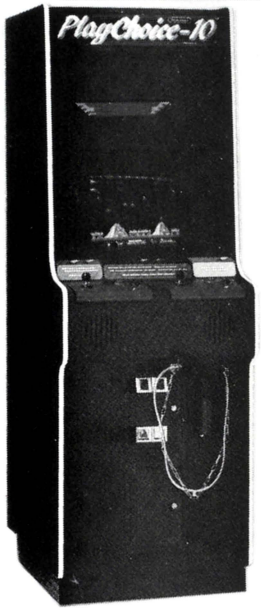
For more information, write Cinematronics, Inc. 1841 Friendship Drive, El Cajon, CA 92020, or call (619) 562-7000.

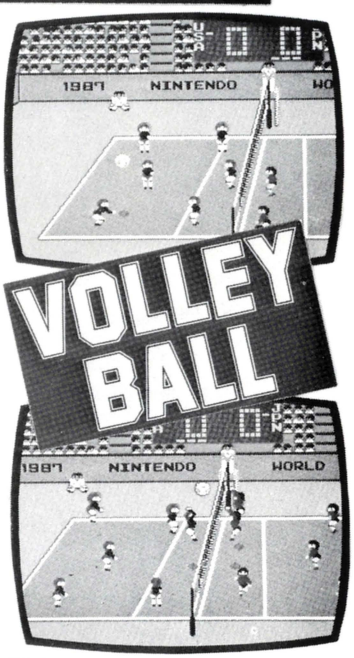
Gradius, Volleyball, and VS. The Goonies

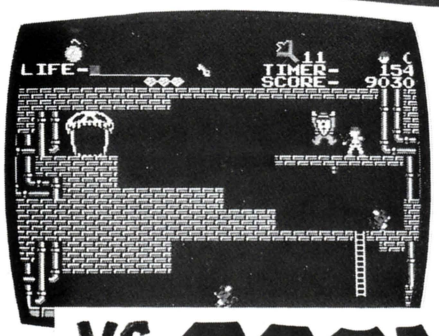
Nintendo of America offers a new threesome for systems lovers with *Gradius* and *Volleyball* designed for *Play Choice-10* and *VS. The Goonies* in VS. Pak.

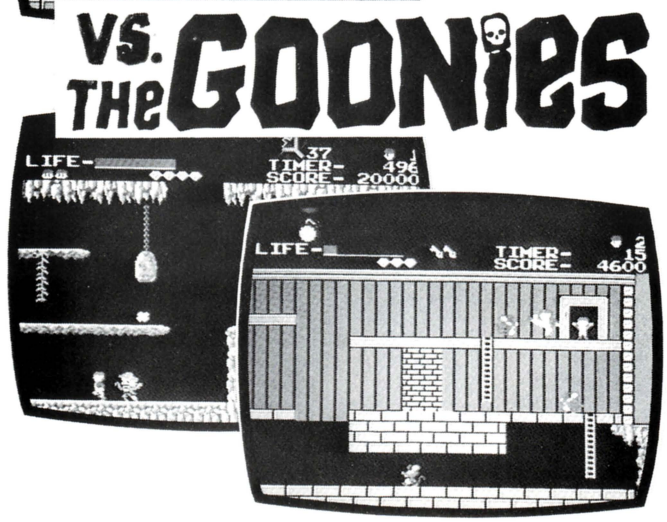
Gradius challenges the player to a galactic battle to save the planet Gradius from an all-out attack by the Bacterions. Players pilot the starship Warp Rattler toward its ultimate test--to destroy the Xaerous Superfortress.











Volleyball features slam, block and spike moves as a player works his way to the championship title in this video volleyball with vivid screen graphics.

VS. The Goonies charts the misadventures of the unorthodox Goonies as they move through the perils of a subterranean maze in search of a treasure hidden deep in the darkness. Rats, mice, "The Boss" and other underground creatures lurk in the shadows ready to strike.

The game is available in dedicated or VS. Pak for the VS. DualSystem and VS. UniSystem or as VS. UniKit to convert *Donkey Kong, Donkey Kong Jr., Popeye!, Donkey Kong 3, Mario Bros.* (narrow cabinet only), *Pac-Man* and *Ms. Pac-Man.*

For more information, write Nintendo of America, Inc., P.O. Box 957, Redmond, WA 98052, or call (206) 882-2040.

Wiltelco 6000

Williams has developed the *Wiltelco 6000* universal phone that accepts both coins and major credit cards.

The phone is self-contained and does not need a location-limiting remote call processor. Rate information is pre-programmable with fast communication made possible by a high-speed modem. There's a built-in audit totalizer, accounting and self-diagnostics, remote downloading and information transfer, tamper-proof casing and much more.

The *Wiltelco 6000's* credit card reader instantly validates the card. The credit card surcharge can be adjusted and the operator can have it reflect full phone company rates for more profit per call, or can lower it to build phone usage.

For more details, write Williams Telephone Co., Inc., 1910 Swanson Court, Gurnee, IL 60031, or call (312) 267-2240.

Cycle Shooting

In Taito's newest release, *Cycle Shooting*, the player stands alone against mutant cycle gangs that have taken over a future-world gone mad.

Armed with only a high-powered hand gun, the player wanders through deserted cities and towns and into the open desert. He must face enemy attacks on every front in order to survive.

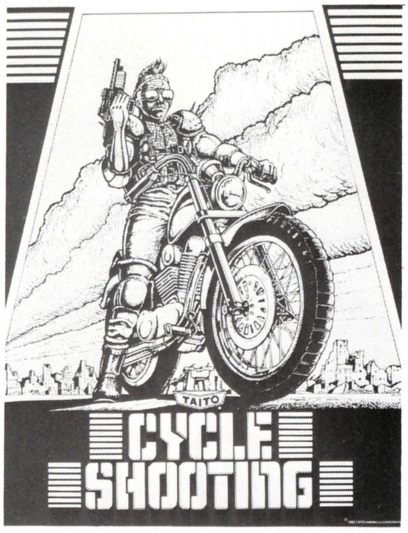
Cycle Shooting is the second in Taito's series of two-piece gun games; the first being *N.Y. Captor.*

Formidable enemies face the player in this one, including a berserk mercenary armed with rocket launcher and machine gun; a trio of ruthless brothers with red mohawks; and a machine gun-toting woman warrior. In addition, the player must destroy flying targets before they reach the ground.

For more information, write Taito America Corporation, 660 Wheeling Road, Wheeling IL 60090, or call (312) 520-9280.

Mini Skee-Ball

A smaller version of the famous *Skee-Ball* is now available in *Mini Skee-Ball*, a compact size unit in six or eight foot lengths.



Adults find the game requires as much skill as the regular game for they must develop new short-distance throwing skills.

Special features include an automatic ticket dispenser, illuminated scoring, beacon automated sounds, and easy servicing.

For more information, write Skee-Ball, Inc., 8th & Maple Sts., Lansdale, PA 19446, or call (215) 362-0300.

Quartet 2

Sun Corporation of America's newest conversion kit (for horizontal monitors) is *Quartet 2*, a rescue mission challenge for two players..

Players engage in battle with terrorists from outer space who have invaded an earth colony satellite station. *Quartet 2*, a professional team, is recruited to destroy the invaders. Each of the four freedom fighters performs in different degrees of jumping skill, speed and shooting power

Players use an eight-way joystick, plus jump and shoot buttons, to maneuver the fighting Quartet through battle stages. Players can capture power-up trophies for extra advantage and point score.

At the end of each stage a presentation ceremony is held. By destroying the enemy leader who has the key to the exit door, the team can proceed to the next battle stage.

For more information, write Sun Corporation of America, 2250 Elmhurst Road, Elk Grove Village, IL 60007, or call (312) 228-0451.

Videobox VRS

Videobox Networks, Inc., maker

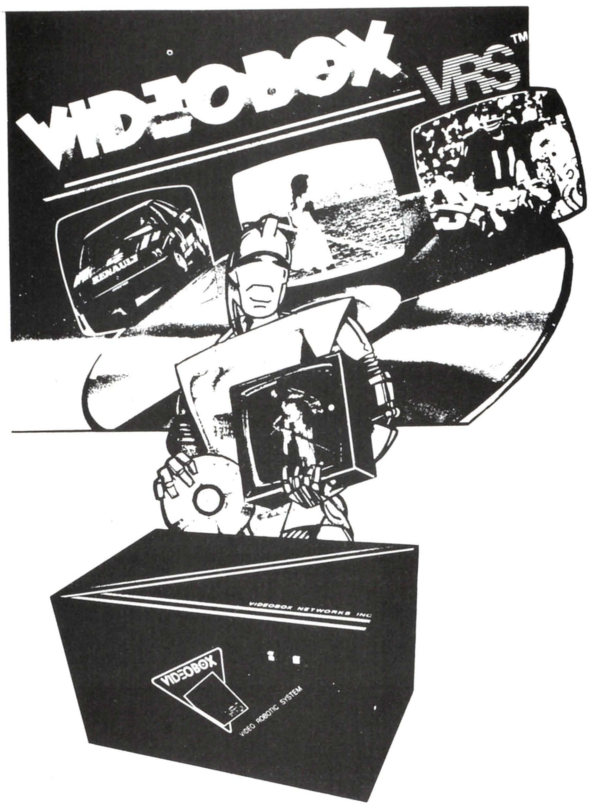
of the *Videobox* jukebox, debuts the first laser disc Video Robotic System (VRS) that allows for continuous playing of any combination of entertainment programming.

This new system means flexible programming capabilities for operators for promotion and point of purchase advertising to add a new realm of profit.

Videobox VRS converts an owner's message to programming on a custom tape that can be alternated with high-quality entertainment videos. Videobox has an on-board computer system that constantly monitors all of its functions and components.

Videobox VRS has a 12-hour storage capacity utilizing both sides of six laser video discs. This large data base is accessed through a microcomputer. The system easily integrates with any existing audio and TV monitor system.

For more information, write Videobox Networks, Inc., 944 Park Ave., New York, NY 10028, or call (212) 288-3190.



Multi-Ceptor

Tekbilt, Inc. introduces *Multi-Ceptor*, a $1 and $5 bill acceptor designed to put credits on four machines.

Multi-Ceptor works with all types of machines and coin acceptors on cranes, pokers, darts, pins and other equipment. A one-piece all-steel enclosure just 25 inches tall, 16 inches wide and 6 inches deep collects over 800 bills in it's jam-proof cash box.

Features include a triple-locking system with upper and lower locks keyed differently to prevent access to the cash box while servicing, and a full-width security bar of 12 gauge steel that covers both locks. The interlocking pushbutton switch system allows only one button to be pushed at a time.

For more details, write Tekbilt, Inc., P.O. Box 85, Oreland Industrial Park, Oreland, PA 19075, or call (215)884-4443.

Joke Phone

For those locations with a minimum of space, the *Joke Phone* by Russell Laboratories may be just the answer.

Three varieties of taped jokes are available in this unit--squeaky clean, barroom jokes, and risque jokes. Although ideal for lounges and bars, the *Joke Phone* can be placed in shopping mall locations as well. Each tape has 20-24 jokes and customers get two jokes for every quarter.

For more details, write Russell Labs, 11815 Templin Lane, Parker, CO 80134, or call (303) 841-8019.

2nd Annual ACME 87

AMERICAN COIN MACHINE EXPOSITION

The festivities begin when the American Coin Machine Exposition returns for a command performance on Friday, March 20, Saturday, March 21 and Sunday, March 22, 1987, at the Rivergate in New Orleans.

ACME 87 is a parade of leading manufacturers of coin-operated equipment and accessories displaying a myriad of products as mighty as the Mississippi.

ACME 87 echoes the sound of operators, distributors, technicians and other coin-operated professionals making their play for the products that will set the pace for the marketplace in the coming year.

ACME 87 is educational sessions featuring topics and speakers as bold and brassy as Bourbon St. Blues.

ACME 87 is the magic and mystery of Mardi Gras at the grandest ball of them all—the Amusement Machine Charitable Foundation's Banquet, on Friday, March 20 at the Sheraton New Orleans.

ACME 87 is sippin' a Sazerac on a riverboat cruise or finding out what's cookin' with the great chefs of New Orleans at one of the specially planned spouse programs for friends and families of ACME '87 attendees.

ACME 87 is as unique and diverse as the Crescent City itself. The ACME experience is the total coin-operated experience. ACME is a trade show called "Desire."

Be there for the greatest coin-operated extravaganza to hit the spring market.

FRIDAY • SATURDAY • SUNDAY
MARCH 20, 21, 22, 1987
The Rivergate • New Orleans

$AVE $AVE $AVE and register to attend the 1987 American Coin Machine Exposition at a special discount rate!

PRE-REGISTRATION: $10.00. ON-SITE REGISTRATION: $15.00.
NOTE: $5.00 FEE TO REPLACE LOST BADGES. NO EXCEPTIONS.

Minors under the age of 19 will be admitted provided they have paid their registration fee, and are accompanied by a badge-bearing adult.

MUST BE RECEIVED BY FEBRUARY 20, 1987.

Housing forms, travel information, seminar registration materials and complete schedule of events will be sent separately.

Complete and return the coupon below with your check for $10.00 per person (U.S. currency), made payable to AMERICAN COIN MACHINE EXPOSITION, 16066 SOUTH PARK AVENUE, SOUTH HOLLAND, IL 60473 USA.

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Only 21 characters including spaces will appear on your badge

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Sponsored by: Skybird/AAMA Joint Venture

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PLAY METER's classified ads are sold by inch ($30 per column inch with a 1 inch minimum). Prepayment must accompany ad. You may pay by check, money order, Visa or MasterCard. Deadline schedules are available upon request. Send ad orders and prepayment to: PLAY METER Magazine, P.O. Box 24970, New Orleans, LA 70184. For more information, contact Valerie Cognevich (504) 488-7003.

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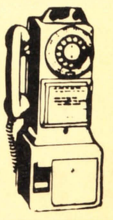

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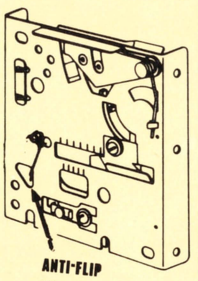

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Mr. Do! or Mr. Do's Castle (Full kit!)	$ 99

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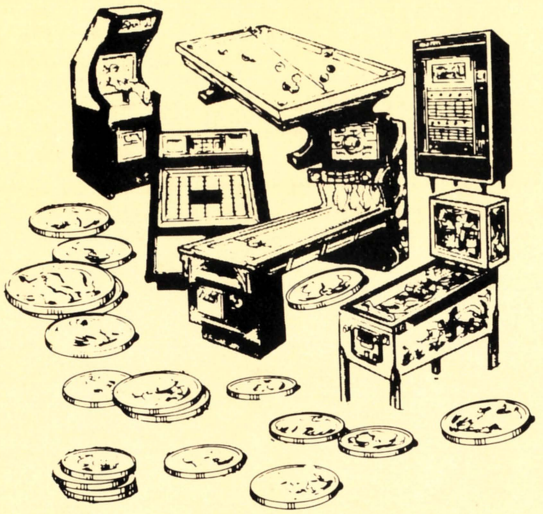

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1987

Independent Firm Offers Digital Service

John Ebert, who was the service manager of Digital Controls, has formed his own company and is already providing service to old Digital customers. Ebert's new company, Video Services, boasts a zippy 24-hour turnaround time. He also has a supply of miscellaneous parts for some of Digital Controls product.

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ACME 87
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MARCH 20, 21, 22
NEW ORLEANS THE RIVERGATE

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[H] Ghost 'n Goblins	795	895	995	1,095
[I] Mat Mania	795	895	995	1,095
[J] Gunsmoke	795	895	995	1,095
[K] Shoot Out	695	695*	895	995
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Select one kit from any vertical box (A through O) and one kit from any horizontal box (1 through 4) and pay the price shown at the intersection of the vertical and horizontal boxes chosen. For example choose a Commando from box E and a Battle Lane from box 2 for a combo price of only $795.—a $200. savings off our regular low prices. Combo Specials good March 1, 1987 through March 31, 1987.

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1987 AUCTIONS 1987

U. S. AMUSEMENT AUCTION CO. proudly announces its 1987 Spring line-up of auctions. Please read this magazine each month for additional sales. If you are interested in any particular auction please call or write the Regional Manager of that area and we will send you a flyer. For consigning games please notify the appropriate manager 2-4 weeks before the auction.

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Louisville, KY
(call or write John for location)

APRIL 4
Louisville, KY
(call or write John for location)

MAY 16
Columbus, OH
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DiSalle Arts & Crafts Bldg.
I-71 Exit 17th Ave.

FEBRUARY 28
Saturday 12:00 Noon
Indianapolis, IN
Farm Bureau Bldg.,
State Fairgrounds,
38th Street
PHONE: February 27-28 (317)-927-7556

APRIL 11
Indianapolis State Fairgrounds
(location same as February 28)

JUNE 6
Erlanger, KY
(location same as March 14)

MARCH 14
Erlanger, KY (south of Cincy.)
Best Western Airport Inn-Convention Center
I-75 Exit 184

APRIL 25
Springfield, IL
State Fairgrounds
Illinois Building
I-55 Exit 100

JUNE 13
Indianapolis, IN
(call or write Ric for location)

ALL SALES ARE ON SATURDAY AND START AT 12:00 NOON
Consignors please bring games in the day before the sale
NO POKERS OR COPIES--THANK YOU.

AUCTIONEER: Bill Hughes
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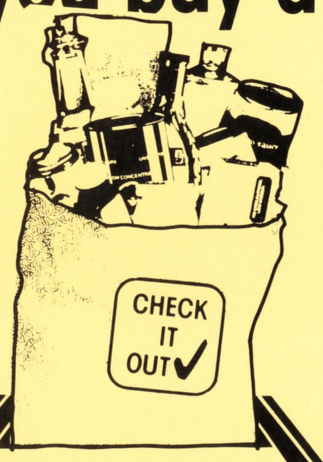
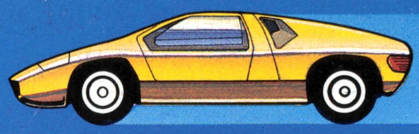


✓Read the label
✓Check the package

If *anything* seems wrong, tell the store manager.

✓When you open it, CHECK IT OUT again. If it looks or smells wrong, take it back.

— A message from this magazine and the Food and Drug Administration



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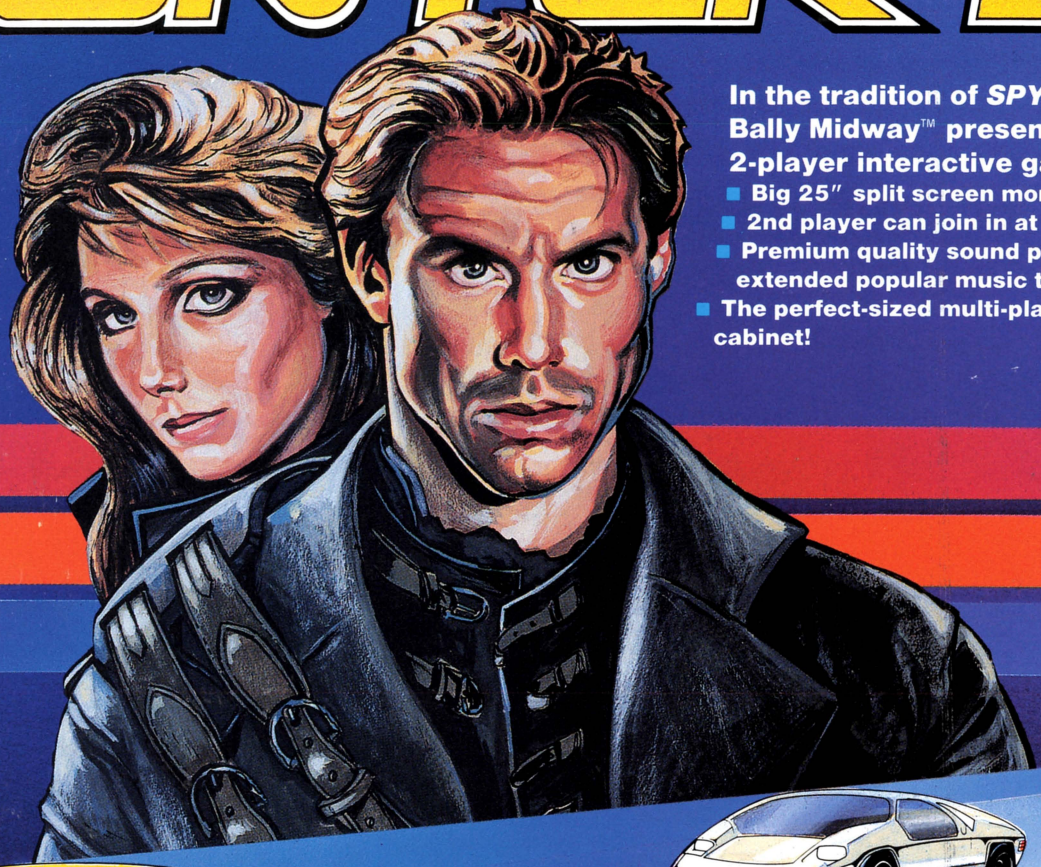

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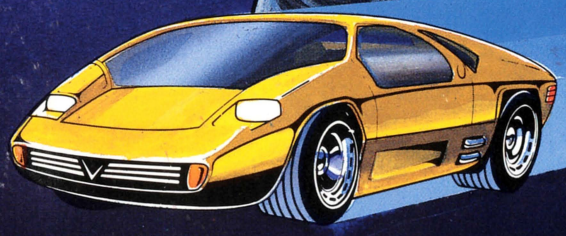

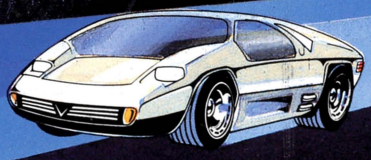

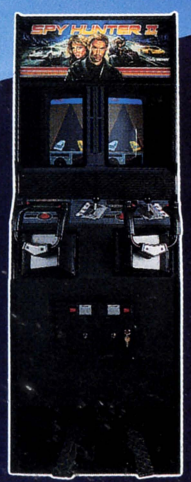

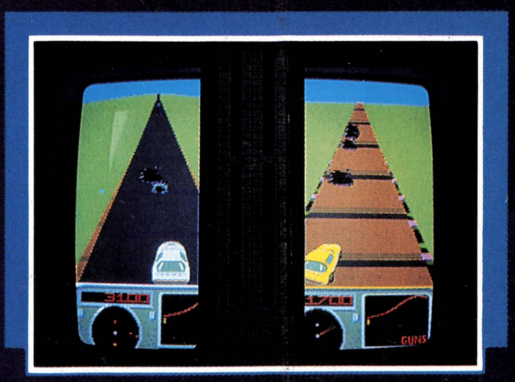

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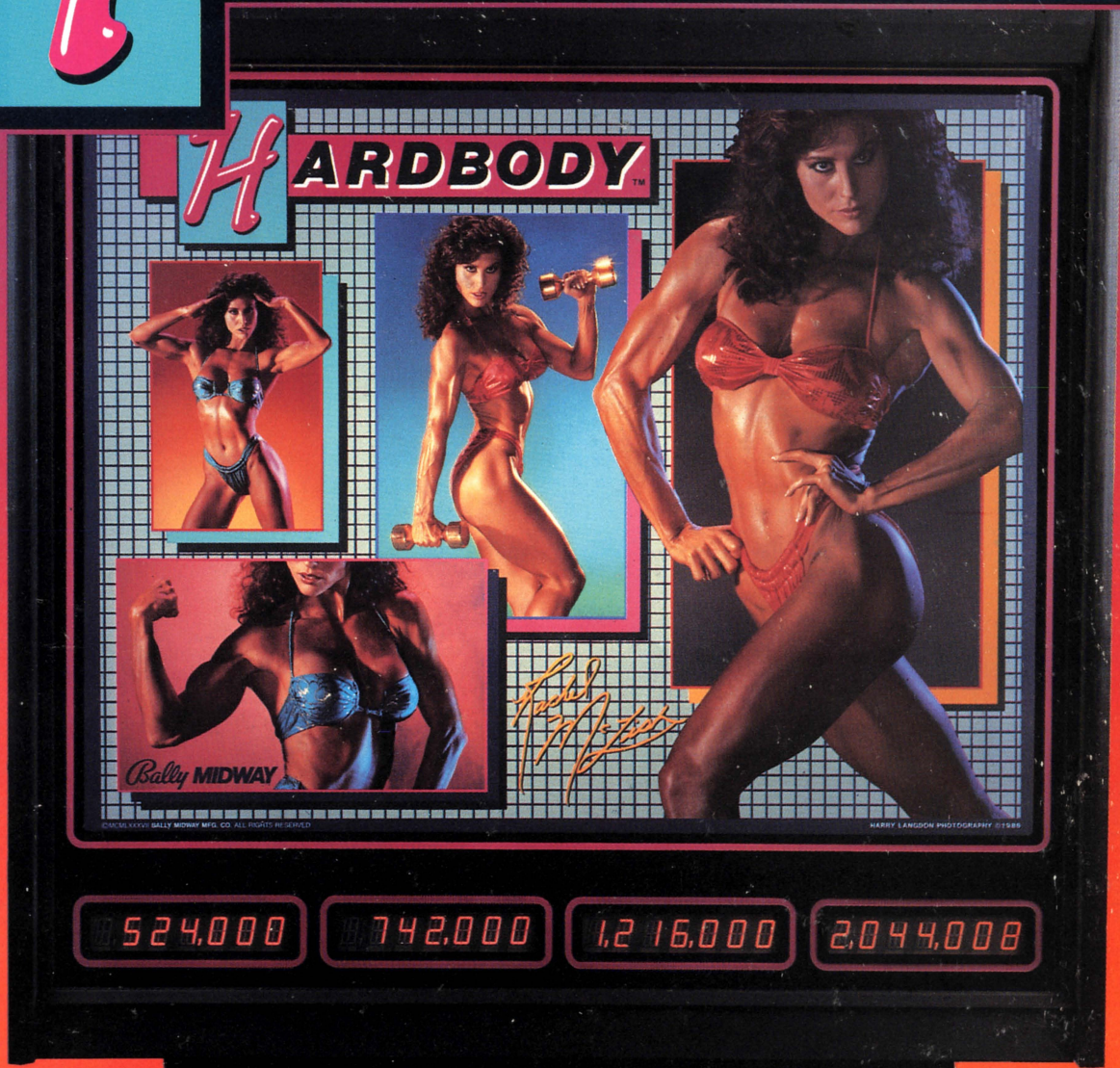

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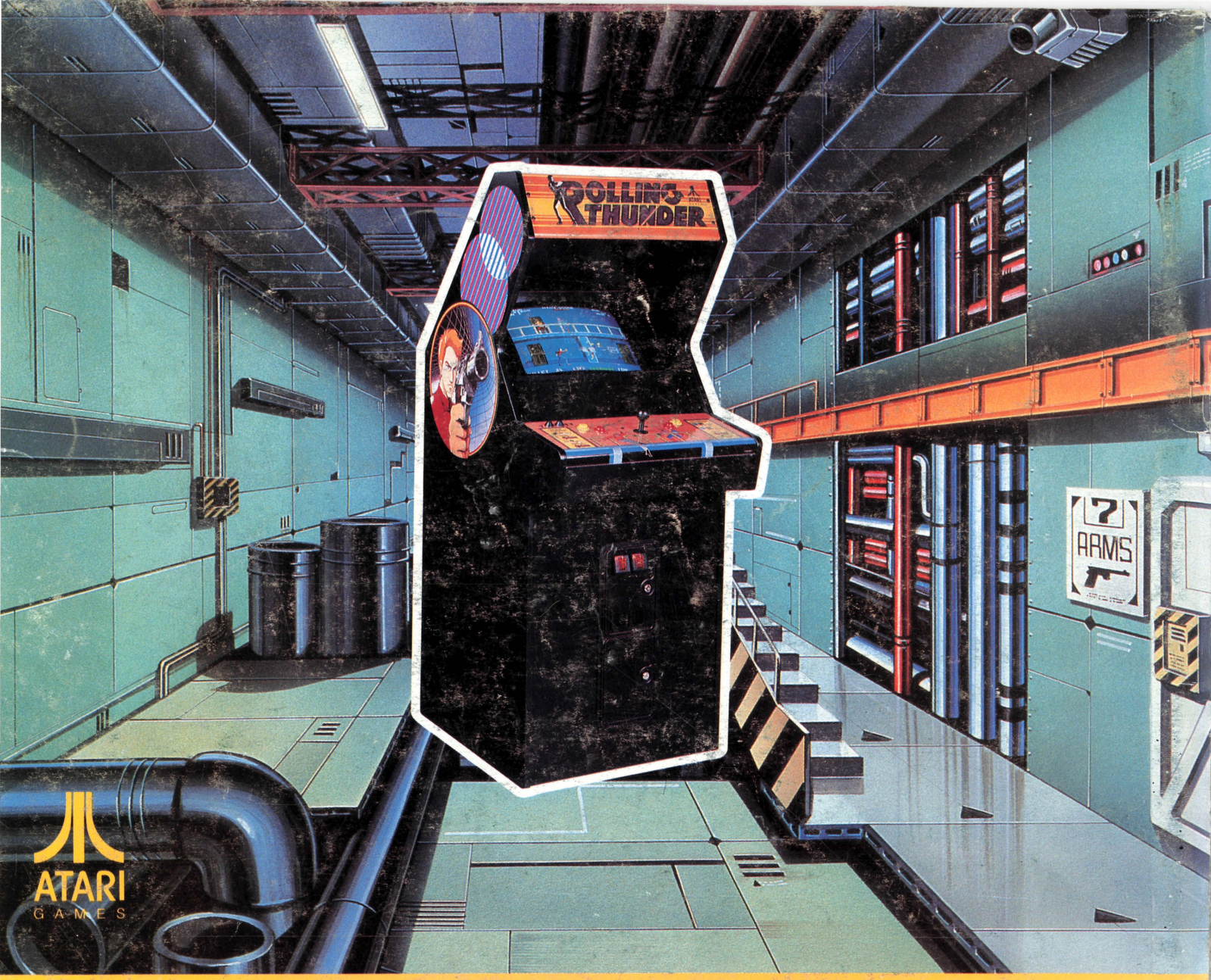

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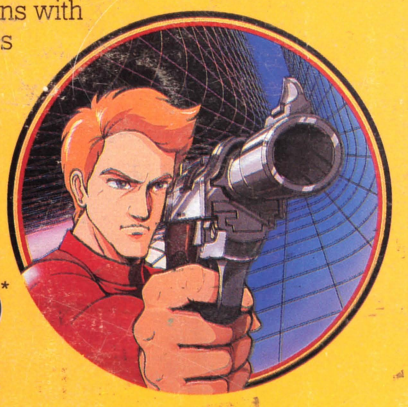

ROLLING THUNDER*

*Rolling Thunder is engineered and designed by Namco Ltd.
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